

eMARS 201

General Accounting



Customer Resource Center

eMARS Training

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02/18/08

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eMARS General Accounting

1 – Orientation

This course will provide users with a working knowledge of eMARS General Accounting concepts, application components and workflow. Interagency, adjustment and general ledger transactions comprise General Accounting activities. The documents that will be discussed in this course include the **ITI/ITA**, **IET**, **JV2R**, **JV2E** and **JV2T**. Internal purchases are handled with Internal Transaction Initiator (ITI) and Internal Transaction Agreement (ITA) documents which need to be filled out by both parties involved in the transaction. The Internal Exchange Transaction (**IET**) document allows one agency to fill out both sides of the transaction. Corrections to revenue and expenditures can be done through eMARS using the **JV2E** (expenditure correction) and **JV2R** (revenue correction) documents. On and Off budget transfers are accomplished with the **JV2T** document. These transactions are recorded through accounting documents and are used to update the journals and ledgers.

Prerequisites

You should have completed the following courses before continuing:

- eMARS 101 Intro to eMARS
- eMARS 110 Chart of Accounts

Learning Objectives

At the conclusion of this session, you will be able to:

- Review structures and controls for budgets
- Describe GA transaction workflow
- Describe General Accounting event types and event requirements
- Demonstration of eMARS General Accounting Document(s)
 - Create Internal Transaction Documents
 - Create an expense & revenue correction
 - Create On/Off budget transfers



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2 – Budget Structures and Controls

The Commonwealth of Kentucky has a biennial budget process. Every two years the legislature and the Governor work to pass a legislatively enacted budget. This budget, commonly referred to as the Appropriations Bill, establishes the expenditure budget amounts by Fund (e.g. General Fund, Tobacco Fund, Road Fund, Restricted Funds and Federal Funds). Once the Commonwealth has an enacted budget, the Office of State Budget Director (OSBD) begins the process of implementing the budget.

The General Assembly appropriates funds for specific programs; these programs are listed in the Appropriations Bill that is enacted biennially. There are separate Function Group (Appropriation) codes that are established for each appropriation. These Function Group codes must be unique statewide. Therefore, no two programs will have the same Function Group assigned.

A Function Type (Allotment) is a lower level breakdown of a Function Group (Appropriation). In eMARS, allotments can be broken down into specified time periods. For Kentucky's purposes this will be quarterly. This will allow spending to be controlled within the quarterly time period.

Management Budgets are a more granular breakdown of an agency's operating budget. They provide the capability to record financial goals and expectations. With eMARS, departments have the option to enter their Management Budgets directly into eMARS as a Management Budget (**OB1**) or to an Excel spreadsheet.



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3 – General Accounting Workflow

General accounting transactions are entered through documents created by users.

- The user enters the appropriate information on the document starting with general information to identify the document.
- Following the general information, a vendor is selected from within the system or left blank when appropriate and the vendor details are inferred upon validating the document.
- Within each vendor entry accounting lines are assigned, starting with choosing from the allowable event types associated with the document.
- The accounting line information can be substantially inferred by populating the accounting template field or by manually entering the accounting elements.
- Upon completing all required fields, the document is validated to ensure there are no errors, and then submitted.
- After the document is submitted it enters the eMARS Workflow.

Workflow is how documents are routed through eMARS to one or more users for review/approval prior to finalizing the document. If no approval is necessary the document is finalized and the information is posted. Approval levels are determined by management and will vary on each document. A document requiring approval will be routed to the appropriate person or approval role and the document will be finalized on the last required approval.

eMARS requires that all accounting transaction information be entered on documents that are available to the users. If a circumstance exists where no document has been made available to the user to accomplish their transaction, a request must be made to the Controller's Office to post the entry.

Approval levels can be defined at the agency level and the central level. If the level is set to the agency this means that the agency itself determines if approval is needed and who is the approver. An example of a document that has agency level of approval is **GAX**. The central approval level requires documents with this level to be approved by central authority. An example of a document that has central approval level is the **JV2T** (On/Off Budget transfers).

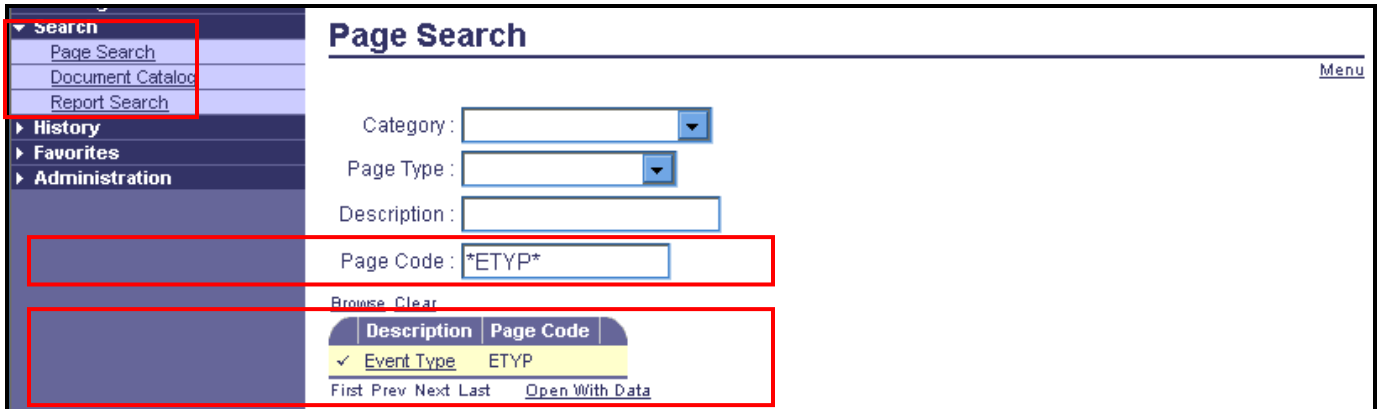
Note: In training the documents will go immediately to Final but in production, the documents will enter workflow for approval.

Event Types

An event type is a high level accounting activity assigned to a document's accounting line. The event type controls smaller components of accounting activities that are used to perform a specific accounting, budgeting or non-accounting activity. It brings in specific rules for data entry concerning referenced transactions, customer codes, vendor codes, and all defined chart of account elements in the system. Every accounting line must have an event type for all accounting based documents, and certain non-accounting documents.

A basic understanding of what is required for a particular event type can be viewed on the Event Type table and Event Requirements table.

1. Open **Page Search** from the Secondary Navigation panel
2. Enter **ETYP** in the Page Code field
3. Click **Browse**.
4. Select the **Event Type** table
5. Click the **Description** to open the table. The Event Type page populates.



Each Event Type is listed and a specific Event Type can be found using the **Search** or the navigation links under the table.

6. Click **Search**.
7. Enter **AP01** in the **Event Type** field and click **OK**. Multiple event types can be searched for by using a comma (ex. "AP01, AP02") and partial event codes can be searched by using the asterisk (*) as a wildcard (ex. "AP*").

If multiple Event Types meet the search criteria click on the correct Event Type.

General Information for the Selected Event.

▼ Search

Page Search

Document Catalog

Report Search

► History

► Favorites

► Administration

Event Type

[Menu](#) [Quick Search](#)

Event Type	Name	Active	Effective From	Effective To
✓ AP01	Authorize Normal Payment	true		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

▼General Information

*Event Type :

*Name :

*Short Name :

Description :

*Event Category :

Effective From :

Effective To :

Active : ☒

Reserved Funding :

Disbursement Request Update : ☒

Advances : ☐

FAPR Update : ☒

Eligible for Intercept Process : ☐

Customer Account Update Flag : ☐

Customer Account Update Type :

Accounting Classification :

►Posting Pair A-C

Open the **Posting Pair** subsections to view the Posting Pairs defined for the event.

Search

Page Search
Document Catalog
Report Search

History
Favorites
Administration

Event Type

Menu Quick Search

Event Type	Name	Active	Effective From	Effective To
✓ AP01	Authorize Normal Payment	true		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

Posting Pair A-C

Post Pair A : Disbursement

Debit Posting Code : D011

Debit Offset : No

Debit Name : External AE

Credit Posting Code : D001

Credit Offset : Yes

Credit Name : Disb Payable

Reversal : Yes

Use BSA from Actg Line for Pair A : ☐

Use OBSA from Actg Line for Pair A : ☒

Post Pair B : Retainage

Debit Posting Code : D011

Debit Offset : No

Debit Name : External

Credit Posting Code : D001

Credit Offset : Yes

Credit Name : Disb Pay

Reversal : Yes

Use BSA from Actg Line for Pair B : ☐

Use OBSA from Actg Line for Pair B : ☒

Posting Pair D-F

Located on the bottom of the Event Type table is a link to the **Event Requirements (ERQ)** table, which opens the **ERQ** table with the Event Type that is currently being viewed.

Search

Page Search
Document Catalog
Report Search

History
Favorites
Administration

Event Type

Menu Quick Search

Event Type	Name	Active	Effective From	Effective To
✓ AP01	Authorize Normal Payment	true		

First Prev Next Last

Save Undo Delete Insert Copy Paste Search

General Information

Posting Pair A-C


Posting Pair D-F

Posting Pair G-I

Posting Pair J

Top

Event Requirements



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The Event Requirements table can also be located by the following instructions:

1. Open **Page Search** from the Secondary Navigation panel.
2. Enter **ERQ** in the Page Code field.
3. Click **Browse**.
4. Click **Event Requirements** in the table **Description** column. The Event Requirements page populates Event Type is listed and a specific Event Type can be found using the **Search** or the navigation links under the table.
5. Click **Search**.
6. Enter **AP01** in the **Event Type** field and click **OK**.

If multiple Event Types meet the search criteria click on the correct Event Type.

Event Requirements - General Information subsection

▶ Message Center

▼ Search

Page Search

Document Catalog

Recent Search

▶ History

▶ Favorites


▶ Administration

Event Requirements

[Menu](#) [Quick Search](#)

Event Type ID	Event Type Name	Document Reference
✓ AP01	Auth Norm Pymt	Optional
AP02	Auth Pre Pymt	Optional
AP03	Auth R/P Pymnt	Prohibited
AP04	Auth UT Pymt	Prohibited
AP05	Auth Bk Up Pymt	Prohibited

First Prev [Next](#) [Last](#)

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#) 

▼General Information

*Event Type ID :

Event Type Name :

Document Reference :

*Vendor :

*Customer :

Internal/External Restriction :

Bank :

Memo Document Reference : ☐

Accounting Method :

Require Nominal Sub Account for Provider/Seller : ☐

Require Nominal Sub Account for Receiver/Buyer : ☐

Require Inverse Reference : ☐

Open the **Fund** and **Detail** Accounting subsections, to view what elements are optional, prohibited and required.

<p>▶ Message Center</p> <p>▼ Search</p> <p>Page Search</p> <p>Document Catalog</p> <p>Report Search</p> <p>▶ History</p> <p>▶ Favorites</p> <p>▶ Administration</p>	<p>Internal/External Restriction : External ▼</p> <p>Bank : Required ▼</p> <p>Memo Document Reference : <input type="checkbox"/></p> <p>Accounting Method : ▼</p> <p>Require Nominal Sub Account for Provider/Seller : <input type="checkbox"/></p> <p>Require Nominal Sub Account for Receiver/Buyer : <input type="checkbox"/></p> <p>Require Inverse Reference : <input type="checkbox"/></p>
	<p>▼ Fund Accounting</p> <p>*Fund : Required ▼ *Sub Fund : Optional ▼ *Unit : Required ▼</p> <p>*BSA : Prohibited ▼ *Sub BSA : Optional ▼ *Sub Unit : Optional ▼</p> <p>*Object : Required ▼ *Sub Object : Optional ▼ *Department : Required ▼</p> <p>*Revenue : Prohibited ▼ *Sub Revenue : Optional ▼ *Dept Object : Optional ▼</p> <p>*Dept Revenue : Optional ▼</p> <p>*Appropriation : Optional ▼</p>
	<p>▼ Detail Accounting</p> <p>*Activity : Optional ▼ *Sub Activity : Optional ▼ *Program : Optional ▼</p> <p>*Reporting : Optional ▼ *Sub Reporting : Optional ▼ *Phase : Optional ▼</p> <p>*Function : Optional ▼ *Sub Function : Optional ▼ *Program Period : Optional ▼</p> <p>*Location : Optional ▼ *Sub Location : Optional ▼ *Task : Optional ▼</p> <p>*Sub Task : Optional ▼</p> <p>Task Order : Optional ▼</p>

Exercise 1 — Identify Requirements and Restrictions for an Event Type

Scenario

A user would like to review the requirements and attributes for an event type they plan on using.

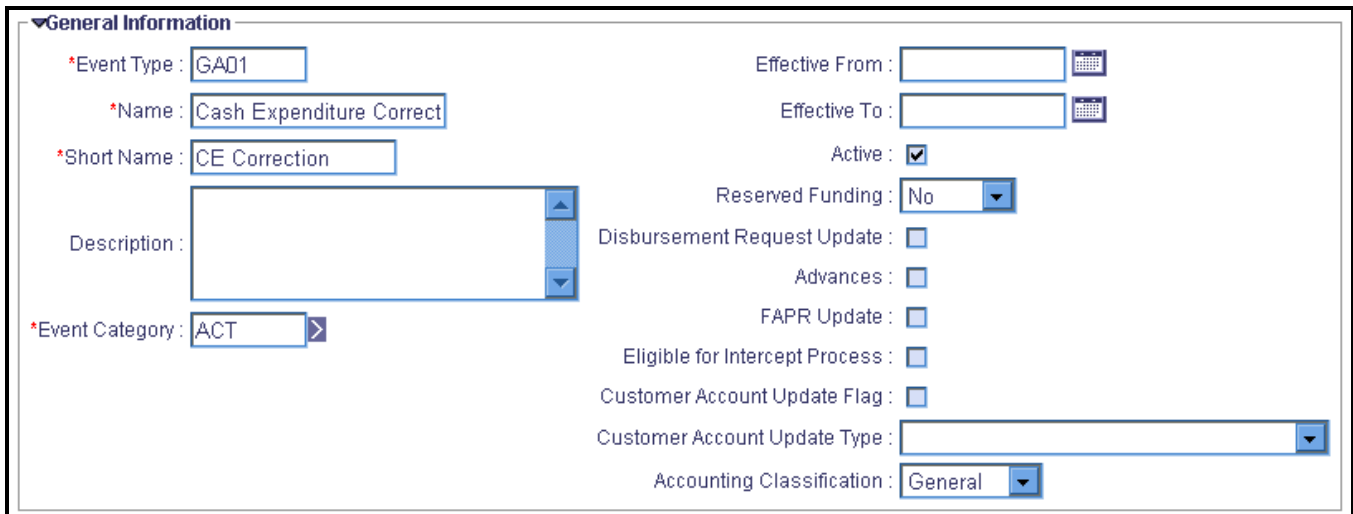
Task Overview

Using various tables determine the attributes and requirements of the event type. The Event Type table will show the posting pairs and general information about the event. The required Funding and Detail accounting information is displayed on the Event Requirements table.

Procedures

1. Click **Search** in the Secondary Navigation panel.
2. Select **Page Search** and enter **ETYP** in the **Page Code** field.
3. Click **Browse**.
4. Click **Event Type** in the **Description** column to display the Event Type table.
5. Click **Search**. Enter **GA01** in **Event Type** field.
6. Click **Ok**.

Displayed is the general information about **GA01** event type. Locate the **Event Category** field and note the value.



The screenshot shows the 'General Information' form for Event Type GA01. The form is divided into two main sections. The left section contains fields for *Event Type (GA01), *Name (Cash Expenditure Correct), *Short Name (CE Correction), Description (a large text area), and *Event Category (ACT). The right section contains fields for Effective From, Effective To, Active (checked), Reserved Funding (No), Disbursement Request Update, Advances, FAPR Update, Eligible for Intercept Process, Customer Account Update Flag, Customer Account Update Type, and Accounting Classification (General).

*Event Type :	GA01	Effective From :	
*Name :	Cash Expenditure Correct	Effective To :	
*Short Name :	CE Correction	Active :	<input checked="" type="checkbox"/>
Description :		Reserved Funding :	No
*Event Category :	ACT	Disbursement Request Update :	<input type="checkbox"/>
		Advances :	<input type="checkbox"/>
		FAPR Update :	<input type="checkbox"/>
		Eligible for Intercept Process :	<input type="checkbox"/>
		Customer Account Update Flag :	<input type="checkbox"/>
		Customer Account Update Type :	
		Accounting Classification :	General

7. Open **Posting Pair A-C** subsection to view the posting pairs for this event type.

Posting Pair A-C

Post Pair A: A

Debit Posting Code: D014

Debit Offset: No

Debit Name: External CE

Credit Posting Code: A001

Credit Offset: Yes

Credit Name: Cash

Reversal: No

Use BSA from Actg Line for Pair A:

Use OBSA from Actg Line for Pair A:

Post Pair B: B

Debit Posting Code: D013

Debit Offset: No

Debit Name: Cash Exp - Wrnt

Credit Posting Code: D007

Credit Offset: Yes

Credit Name: Warrant Payable

Reversal: No

Use BSA from Actg Line for Pair B:

Use OBSA from Actg Line for Pair B:

8. Click **Event Requirements** on the bottom of the page. Displayed is the Event Requirements (ERQ) table with the Event Type that you were currently viewing. This table is also accessible from **Page Search** by entering **ERQ** in the **Page Code** field.

Displayed is more general information about **GA01** Event Type. Note that for this event type the Vendor and Customer are Optional.

Event Requirements

[Menu](#) [Quick Search](#)

Event Type ID	Event Type Name	Document Reference
✓ GA01	CE Correction	Optional

[First](#) [Prev](#) [Next](#) [Last](#)

[Save](#) [Undo](#) [Delete](#) [Insert](#) [Copy](#) [Paste](#) [Search](#)

General Information

*Event Type ID: GA01

Event Type Name: CE Correction

Document Reference: Optional

*Vendor: Optional

*Customer: Optional

Internal/External Restriction: Not Restricted

Bank: Required

Memo Document Reference:

Accounting Method:

Require Nominal Sub Account for Provider/Seller:

Require Nominal Sub Account for Receiver/Buyer:

Require Inverse Reference:

9. Open the **Fund** and **Detail Accounting** subsections to view the COA elements that are required for this event type.

Fund Accounting

*Fund : Required	*Sub Fund : Optional	*Unit : Required
*BSA : Optional	*Sub BSA : Optional	*Sub Unit : Optional
*Object : Required	*Sub Object : Optional	*Department : Required
*Revenue : Prohibited	*Sub Revenue : Optional	*Dept Object : Optional
		*Dept Revenue : Optional
		*Appropriation : Optional

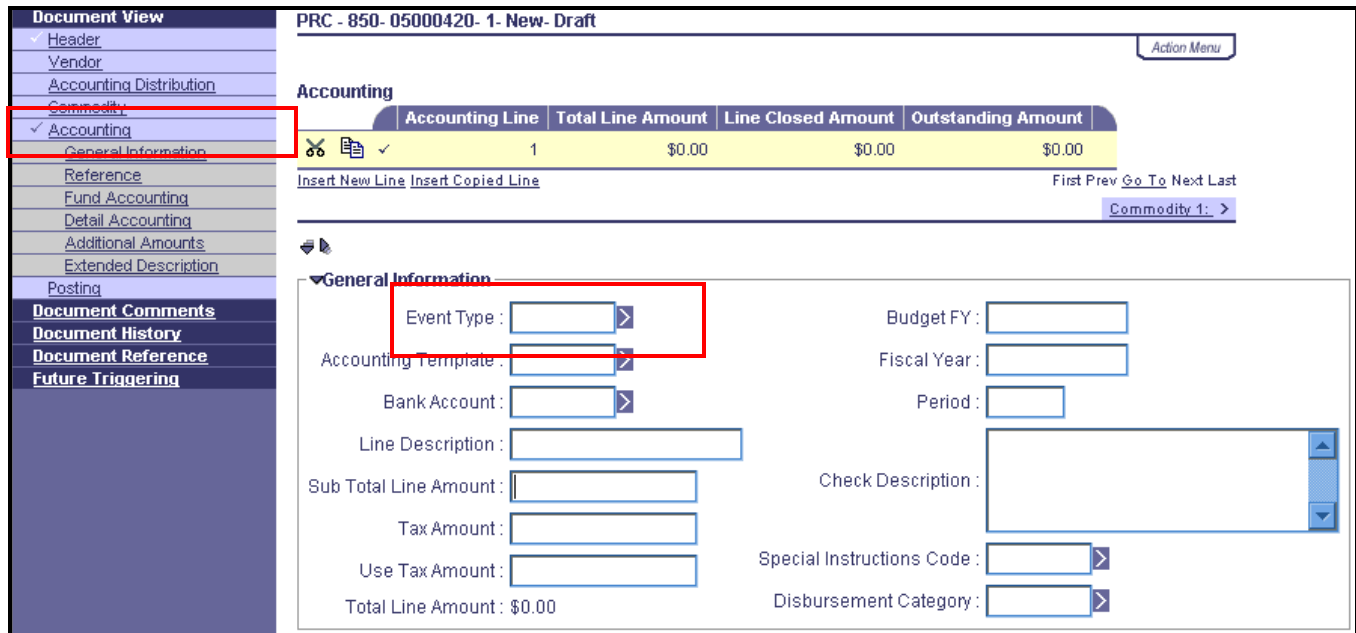
Detail Accounting

*Activity : Optional	*Sub Activity : Optional	*Program : Optional
*Reporting : Optional	*Sub Reporting : Optional	*Phase : Optional
*Function : Optional	*Sub Function : Optional	*Program Period : Optional
*Location : Optional	*Sub Location : Optional	*Task : Optional
		*Sub Task : Optional
		Task Order : Optional

Using Event Types

When working in a document, select **Accounting** from the secondary navigation panel. The page opens to the General Information section.

Select the Event Type from the Pick List in the **Event Type** field.



Document View: Header, Vendor, Accounting Distribution, **Commodity**, **Accounting**, General Information, Reference, Fund Accounting, Detail Accounting, Additional Amounts, Extended Description, Posting, Document Comments, Document History, Document Reference, Future Triggering

PRC - 850- 05000420- 1- New- Draft

Accounting

Accounting Line	Total Line Amount	Line Closed Amount	Outstanding Amount
1	\$0.00	\$0.00	\$0.00

Insert New Line Insert Copied Line

First Prev Go To Next Last

Commodity 1: >

General Information

Event Type:

Budget FY:

Accounting Template:

Fiscal Year:

Bank Account:

Period:

Line Description:

Sub Total Line Amount:

Check Description:

Tax Amount:

Use Tax Amount:

Special Instructions Code:

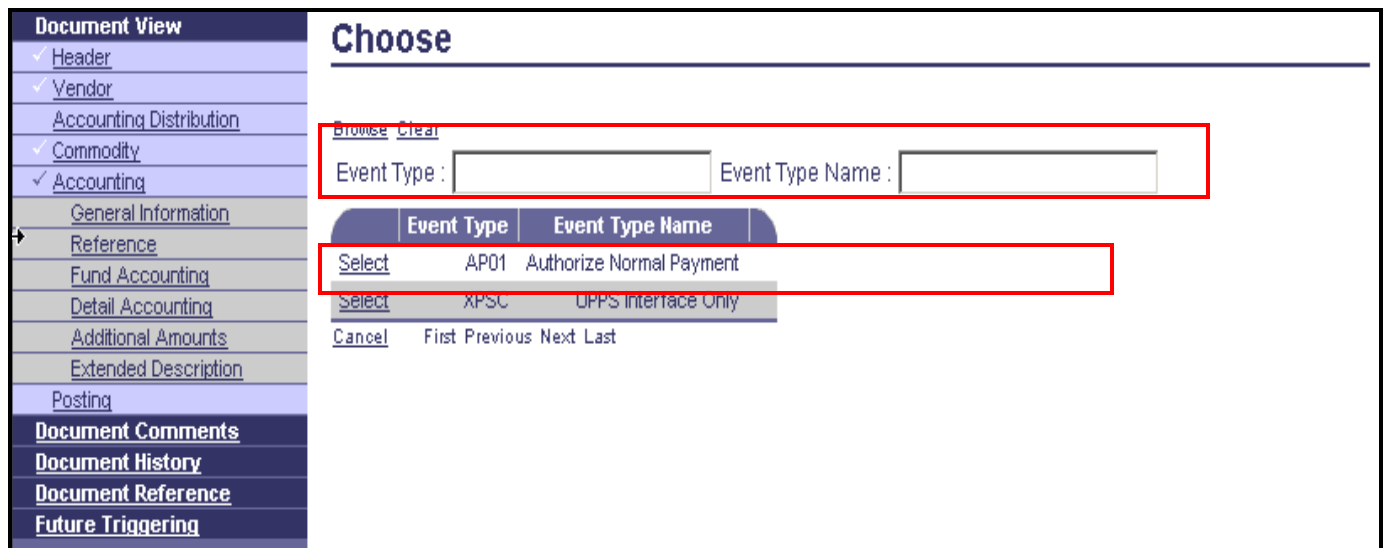
Total Line Amount: \$0.00

Disbursement Category:

The list of Event Types is displayed.

Using one or more of the search fields enter information to find the appropriate Event.

1. **Select** an Event Type from the list.



Document View: Header, Vendor, Accounting Distribution, Commodity, **Accounting**, General Information, Reference, Fund Accounting, Detail Accounting, Additional Amounts, Extended Description, Posting, Document Comments, Document History, Document Reference, Future Triggering

Choose

Browse Clear

Event Type: Event Type Name:

Select	Event Type	Event Type Name
Select	AP01	Authorize Normal Payment
Select	XPSC	UPPS Interface Only

Cancel First Previous Next Last

Now entered in the **Event Type** field is the name of event selected. The event type will create the posting lines when the document has been validated.

2. Click **Validate**.

Document View

- Header
- Vendor
- Accounting Distribution
- Commodity
- Accounting
- General Information
- Reference
- Fund Accounting
- Detail Accounting
- Additional Amounts
- Extended Description
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

PRC - 850- 05000420- 1- New- Draft Action Menu

Accounting

Accounting Line	Total Line Amount	Line Closed Amount	Outstanding Amount
1	\$0.00	\$0.00	\$0.00

[Insert New Line](#) [Insert Copied Line](#) First Prev Go To Next Last

[Commodity 1: >](#)

General Information

Event Type:

Accounting Template:

Bank Account:

Line Description:

Sub Total Line Amount:

Tax Amount:

Use Tax Amount:

Total Line Amount: \$0.00

Budget FY:

Fiscal Year:

Period:

Check Description:

Special Instructions Code:

Disbursement Category:

Reference

Fund Accounting

Detail Accounting

Additional Amounts

Extended Description

[Top](#)

Select **Posting** from the secondary navigation panel. The page opens to the General Information section and located on the table is the Posting Pair that was entered by the event type.

Review the information and correct any errors.

3. Click **Submit**. The document will now enter eMARS workflow and be directed to the appropriate user or group to approve the document and complete the process.

Document View

Header

Vendor

Accounting Distribution

Commodity

Accounting

Posting

General Information

Fund Accounting

Detail Accounting

Document Comments

Document History

Document Reference

Future Triggering

PRC - 850- 05000420- 1- New- Draft

Action Menu

Line	Function	Debit Posting Credit Posting	Debit Posting Name Credit Posting Name	Debit Amount	Credit Amount
✓ 1	Standard	D011	External AE	\$100.00	
		D001	Disb Payable		\$100.00

First Prev Go To Next Last

Accounting Line : 1 >

General Information

Run Time/Date : 01/25/2006

Budget FY : 2006

Record Date : 01/25/2006

Fiscal Year : 2006

Journal Posting : Not Ready

Period : 7

Budget Posting : Not Ready

Post Pair ID : A

Bank Account :

Line Amount : \$100.00

BSA Type Indicator :

Posting Amount : \$100.00

OBSA Type Indicator : Liability

Closed Amount : \$0.00

Fund Accounting

Detail Accounting

Top

Save

Undo

Print

Validate

Submit

Close

4 – Internal Exchange/Reimbursement Transactions

eMARS Financial has two methods available for posting internal accounting transactions. The first is the two document method (**ITI/ITA**) and the second is the one document method (**IET**). The two document method requires documents to be created by both agencies of the transaction, while the one document method requires one party (seller) to complete all information for both parties.

Internal transactions that are processed online will have both the buyer and seller Department codes displayed on the document. This allows for documents to be easily identified by each agency and the appropriate actions to be taken. **IET** documents will be processed by the seller but with the buyer as the document department and the seller's Department code in the document ID. The seller will always be the initiator.

On the Internal Exchange Transaction (**IET**) one party has to complete the information for both parties. For interfaced billings, an offline batch process is used to create and process the one-party transactions. These will attempt to post with no approval intervention. Transactions that won't post due to errors will be corrected by the buyer agency and submitted to final by the seller. On-line **IET** creation will be restricted to certain billing agencies, but corrections will still be done by the agencies and submitted to final by the seller. Example of an agency that is capable of processing an **IET** online is State Parks, which charges agencies for their employees' overnight stays.

IET key details:

- **IET** document will be limited to two event types:
 - IN01 – used for Expenditure/Expenditure
 - IN04 – will be used for Revenue/Expenditure
- Two types (batch and online)
- Multiple buyer lines and only a single seller line
- Event type set by seller and buyer cannot change
- Used as a vehicle for internal billing, ex. Pooling services (print shop, IT, Motor Pool)
- Documents will be loaded with suppressed approvals
- If no errors are present when submitted, it will post to final
- Limited use of this document among Agencies
- Naming standard for batch generation will be "X111112223344455555".
 - X – represents that the document is processed through interfaces
 - 11111 – batch sequence number
 - 222 – seller department number
 - 33 – last two digits of the year
 - 444 – day of year that the transaction took place
 - 55555 – sequentially assigned number for documents created that day
- Funds will automatically be deducted from buyer upon submission (no approval will be needed from the buyer)

Agencies are responsible for monitoring the document catalog for rejected billing documents that need correcting. Once a document is found the responsible agency makes the corrections and notifies the billing agency that the correction has been made. The billing agency then submits the **IET** and the accounting transaction is carried out.

Correct an IET document

1. Open the **Document Catalog** from the Secondary Navigation panel. If an identification number was provided by the billing agency enter it in the **ID** field. Otherwise enter **IET** in the **Code** field and your agency code in the **Dept** field.

2. Click **Browse**.

A document that needs correcting will have **Draft** in the **Phase** column and **Reject** in the **Status** column.

3. Check the appropriate box on the returned results.

4. Click **Open**.

Online **IET** document ID will consist of 13 digits. The 13 digit code will have the seller's department number for the first three digits DDD followed by YY and an eight digit number (12345678)

Message Center

Search

Page Search

Document Catalog

Report Search

History

Favorites

Administration

Document Catalog

Create

Document Identifier

Code: IET Unit: UNIT

Dept: 758 ID: 67006000000001

User Information

Document State

Browse Clear

Open Validate Submit Copy

	Code	Dept.	Unit	ID	Comments	Version	Function	Phase	Status	Date
<input type="checkbox"/>	IET	758	UNIT	67006000000001	No	1	New	Draft	Rejected	2/10/06

First Prev Next Last

Menu

5. Click **Edit**.
6. Click on **View All** on the Yellow Error message bar to identify the errors that need to be corrected.

IET 758 6700600000001 1
❗ View All (1 of 1) : The Current Fiscal Year and Fund do not exist on the Fund Table. ...
IET - 758 - 6700600000001 - 1 - New Draft

Document View

✓ Header

General Information

1st Party Information

Extended Description

Document Information

Exchange Details

2nd Party Accounting

Posting

Document Comments

Document History

Document Reference

Future Triggering

Action Menu

1st Party

▼ **General Information**

Document Name :

Record Date :

Budget FY :

Fiscal Year :

Period :

Document Description :

Actual Amount : \$0.00

Initiator : Provider/Seller

Delivery Date :

Additional Information :

▶ 1st Party Information

▶ Extended Description

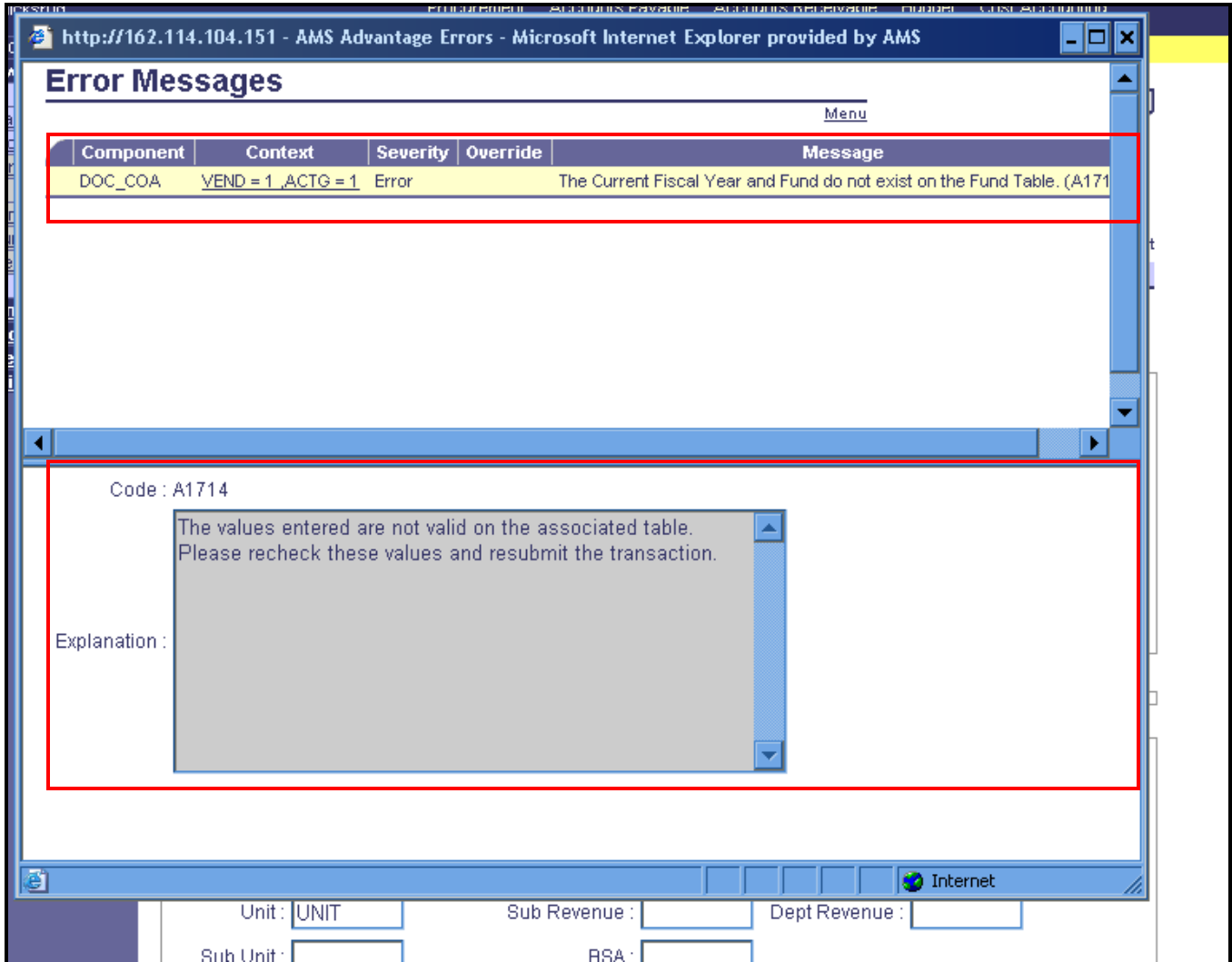
▶ Document Information

[Top](#)

Edit Print Validate Submit Close

As you click on each error message line, an explanation of the error is displayed in the lower window.

- Click on the link under the **Context** heading for a specific error and the appropriate screen containing the error will be displayed. Correct the error accordingly.



The screenshot shows a web browser window titled "http://162.114.104.151 - AMS Advantage Errors - Microsoft Internet Explorer provided by AMS". The main content area is titled "Error Messages" and contains a table with the following data:

Component	Context	Severity	Override	Message
DOC_COA	VEND = 1 ,ACTG = 1	Error		The Current Fiscal Year and Fund do not exist on the Fund Table. (A1714)

Below the table, the "Explanation" section displays the following text:

Code : A1714

The values entered are not valid on the associated table.
Please recheck these values and resubmit the transaction.

At the bottom of the page, there are input fields for "Unit", "Sub Revenue", "Dept Revenue", "Sub Unit", and "BSA".

After all errors are corrected.

8. Click **Validate**. If errors are still present correct and validate again.
9. Click **Save**.

IET 758 6700600000001

View All (1 of 1) : Document validated successfully
IET - 758- 6700600000001- 1- New- Draft

Action Menu

Document View

- ✓ Header
- ✓ Exchange Details
- ✓ 2nd Party Accounting
- General Information
- References
- Fund Accounting
- Detail Accounting
- Service Dates
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

Accounting Summary

Line Number	Line Amount	Event Type
1	\$0.00	IN02

[✂](#) [📄](#) [✓](#)

[Insert New Line](#) [Insert Copied Line](#)

First Prev [Go To](#) Next Last

[Exchange Details 1: >](#)

2nd Party Accounting

General Information

References

Fund Accounting

Fund :

Object :

OBSA :

Sub Fund :

Sub Object :

Sub OBSA :

Department :

Revenue :

Dept Object :

Unit :

Sub Revenue :

Dept Revenue :

Sub Unit :

BSA :

Appr Unit :

Sub BSA :

Detail Accounting

Service Dates

[Top](#)

Save
Undo
Print
Validate
Submit
Close

Once the correction has been completed notify the billing agency that created the **IET**.

Exercise 2 — Correct an IET document for an Internal Transfer

Scenario

Agency ABC needs to review **IET** documents to ensure there are no documents waiting for corrections. The agency determines an **IET** needs the agency's attention to correct a problem on the document. After the agency makes the appropriate corrections they notify the billing agency and the document can be processed.

Task Overview

Review the IET documents for a document that was unable to be finalized and needs to be corrected. After determining if any documents need to be corrected, correct the documents and notify the billing agency.

Procedures

1. Click **Search** in the Secondary Navigation panel.
2. Select **Document Catalog** and enter the following information.

Required Fields	Values
Code	IET
Dept	See Student Card
Doc ID	See Student Card

3. Open Document State and enter Draft in the Phase field and Rejected in the Status field.

Document Identifier

Code: Unit:
Dept.: ID:

User Information

Document State

Function: Status: Rejected
Phase: Draft

3. Click **Browse**. Select the document from your Student Card and open it.
4. Click **Edit**.
 4. Click **View All** in the yellow message bar at the top of the page to identify needed corrections.
5. Review the error messages. A budget error has occurred because the wrong fund was used on the budget line. Messages indicate an error with the Fund Table.

6. Select the **2nd Party Accounting Section** from the Secondary Navigation Panel and open **Fund Accounting**.
7. Correct the error reported by changing the **Fund** field to **0100**.

Fund Accounting			
Fund :	<input type="text" value="0100"/>	Object : <input type="text" value="E321"/>	OBSA : <input type="text"/>
Sub Fund :	<input type="text"/>	Sub Object : <input type="text"/>	Sub OBSA : <input type="text"/>
Department :	<input type="text" value="758"/>	Revenue : <input type="text"/>	Dept Object : <input type="text"/>
Unit :	<input type="text" value="UNIT"/>	Sub Revenue : <input type="text"/>	Dept Revenue : <input type="text"/>
Sub Unit :	<input type="text"/>	BSA : <input type="text"/>	
Appr Unit :	<input type="text"/>	Sub BSA : <input type="text"/>	

8. Click **Validate**. If validation is successful
9. Click **Close**. In production, you would notify the billing agency by email that the document has been corrected.

ITI/ITA Transaction

The two document method can be used by any agency to conduct transactions within the Commonwealth. The seller party initiates the internal purchasing transaction by creating an Internal Transaction Initiator (**ITI**). The buyer party completes the transaction by creating the Internal Transaction Agreement (**ITA**) after the **ITI** has been approved. Once both parties complete the two documents with proper approval the accounting activities are carried out and the process is finished.

ITI/ITA key details:

- The seller determines the event type.
- When producing the **ITI/ITA** documents there are two event types to choose from.
 - IN01 – used for Expenditure/Expenditure
 - IN04 – will be used for Revenue/Expenditure
- The seller has the option to reduce expenditures or recognize revenue, based on the event type chosen.
- No accounting information is recorded on the creation of the **ITI**. The seller's accounting line is recorded on the **ITI**, but it produces no postings until the **ITA** is completed.
- While vendor line with an internal vendor will not be used, it is necessary to have a blank vendor line to associate the accounting lines.

The seller initiates the process, selecting the event type and sets the amounts. After getting the document accepted, the seller notifies the buyer to copy forward the Internal Transaction Initiator (**ITI**). The buyer uses Copy Forward to create the **ITA** that references the **ITI**. Once completed, the seller's information is brought forward and cannot be edited. The buyer then completes the accounting lines as necessary and processes the document. At this time, the event type creates posting lines for both parties.

Process an ITI

The ITI is created by opening the **Document Catalog** from the Secondary Navigation panel. In the Document Identifier subsection input **ITI** for the **Code** and the appropriate values for the **Dept** and **Unit**. In the **ID** field enter the Department code that is the buyer (ex. "125") and check **Auto Numbering**.

1. Click **Search** in the Secondary Navigation panel.

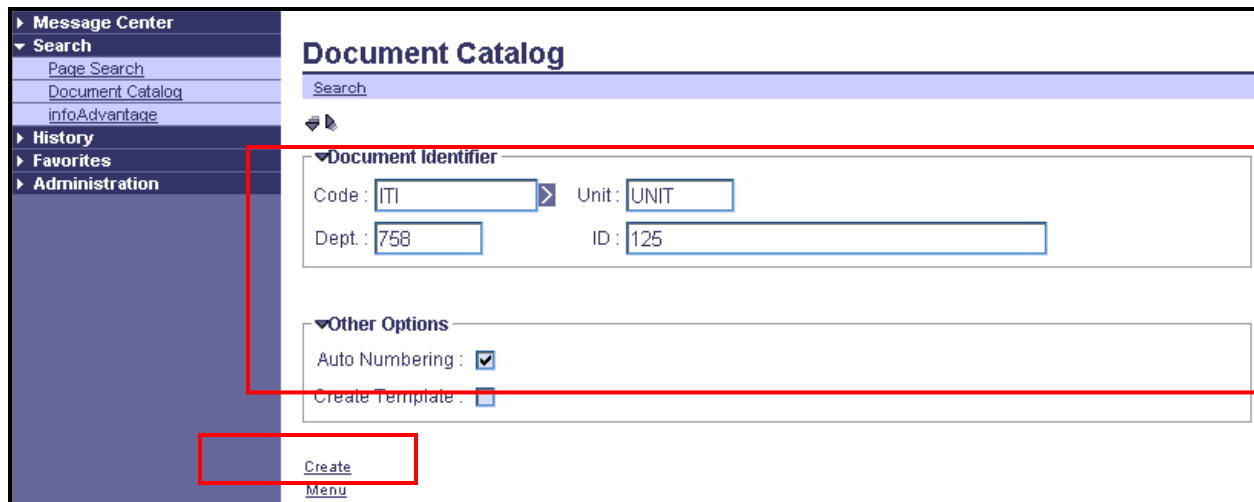
2. Select **Document Catalog**

3. Click **Create**.

4. Enter the following information:

Required Fields	Values
Code	ITI
Dept	See Student Card (Enter the Seller Dept. Code)
Unit	UNIT
ID	See Student Card (Enter the Buyer Dept Code)
Auto Numbering	Check the box

5. Click **Create**.



6. From the **Initiator** field pick Provider/Seller.

7. Enter information in the Header section of the **ITI** document accordingly.

ITI 758-1250600000001-1

Document View

Header

General Information

1st Party Information

Extended Description

Document Information

Vendor

Accounting

Document Comments

Document History

Document Reference

Future Triggering

ITI - 758-1250600000001-1- New- Draft

Action Menu

1st Party

General Information

Document Name :

Record Date :

Budget FY :

Fiscal Year :

Period :

Document Description :

Document Amount : \$0.00

Closed Amount : \$0.00

Closed Date :

Initiator : Provider/Seller

Delivery Date :

Additional Information :

1st Party Information

Extended Description

Document Information

Top

Save

Undo

Print

Validate

Submit

Close

8. Click **Accounting** on the Secondary Navigation Panel.
9. Open the Pick List for the **Event Type** field and select the appropriate code.
10. Open the **Accounting Template** pick list and select the appropriate template.
11. Enter the value of the transaction on the **Line Amount** field
12. Click **Validate** on the bottom of the page.

Document View

Header

Vendor

Accounting

General Information

Reference

Fund Accounting

Detail Accounting

Document Comments

Document History

Document Reference

Future Triggering

ITI - 758- 1250600000001- 1- New- Draft

Action Menu

Accounting Line	Line Amount	Closed Date	Event Type
✓ 1	\$0.00		IN04

First Prev Go To Next Last

Vendor Detail 1: >

1st Party Accounting

General Information

Event Type : IN04

Accounting Template :

Description :

Line Amount :

Closed Date :

Budget FY :

Fiscal Year :

Period :

Bank :

Service From :

Service To :

Reference

Fund Accounting

Detail Accounting

Top

Save

Undo

Print

Validate

Submit

Close

If all necessary information was entered correctly, the validation will come back with no errors. If errors are reported, the user must fix and click **Validate** again. The errors can be displayed by clicking on **View All** highlighted in yellow.

ITI 758-1250600000001-1

Document View

- ✓ Header
- ✓ Vendor
- ✓ Accounting
- General Information
- Reference
- Fund Accounting
- Detail Accounting
- Document Comments**
- Document History**
- Document Reference**
- Future Triggering**

● **View All (1 of 1) : Event Type ID is required (A204)**

ITI - 758- 1250600000001- 1- New- Draft

Action Menu

Accounting Line	Line Amount	Closed Date	Event Type
1	\$0.00		

First Prev Go To Next Last
Vendor Detail 1: >

1st Party Accounting

▼ General Information

Event Type :

Accounting Template :

Description :

Line Amount :

Closed Date :

Budget FY :

Fiscal Year :

Period :

Bank :

Service From :

Service To :

▶ Reference

▶ Fund Accounting

▶ Detail Accounting

[Top](#)

Save Undo Print Validate Submit Close

After the document is validated with no errors, click **Submit**.

After the document is approved within the agency, the seller must notify the fiscal officer of the buyer party via email that the **ITI** is complete and the Internal Transaction Agreement (**ITA**) must be completed.

The fiscal officer listing can be found on the eMARS website (<http://finance.ky.gov/internal/emars>)

Exercise 3 — Create an Internal Transfer (ITI)

Scenario

Department A paid for employees from Department B to go to a conference and they want to reduce travel expenditures in Department A and move them to Department B. **ITI** would be initiated by the “seller” Department A and Department B will create the **ITA**.

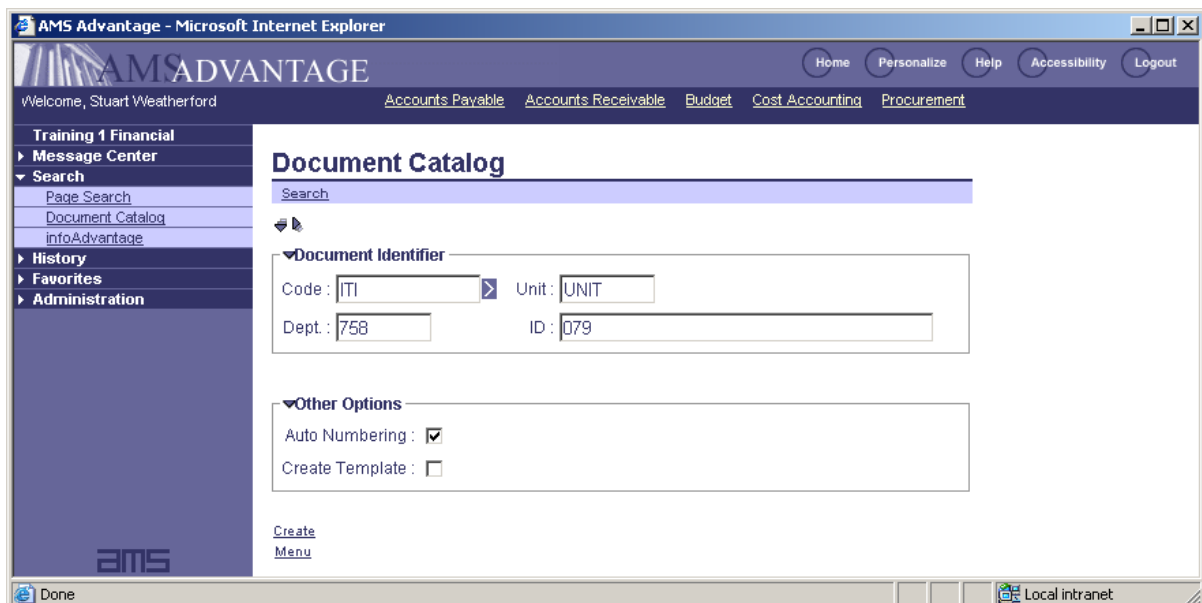
Task Overview

As the Seller complete an **ITI** of the **ITI / ITA** process to transfer expenditures from one Department to another.

Procedures

1. Click **Search** in the Secondary Navigation panel
2. Select **Document Catalog**
3. Click **Create**
4. Enter the following information:

Required Fields	Values
Code	ITI
Dept	See Student Card (Enter the Seller Dept. Code)
Unit	UNIT
ID	See Student Card (Enter the Buyer Dept Code)
Auto Numbering	Check the box



The screenshot shows the AMS Advantage web application interface. The left sidebar contains a navigation menu with options like Training 1 Financial, Message Center, Search, History, Favorites, and Administration. The main content area is titled "Document Catalog" and contains a search bar and a form for creating a new document. The form has two sections: "Document Identifier" and "Other Options".

Document Identifier

Code : ITI Unit : UNIT
 Dept. : 758 ID : 079

Other Options

Auto Numbering : ☒
 Create Template : ☐

At the bottom of the form, there are links for "Create" and "Menu".

4. Click **Create**.

5. In the **General Information** subsection enter the following information.
Document Description enter Payment of travel expenses to Department A

▼General Information

Document Name : Pay travel expenses
Initiator : Provider/Seller

Record Date :
Delivery Date :

Budget FY :
Additional Information :

Fiscal Year :

Period :

Document Description : Payment of travel expenses to Department A

Document Amount : \$200.00

Closed Amount : \$0.00

Closed Date :

6. From the drop down menu in the Initiator field select **Provider/Seller**.
7. Open **Accounting** from the Secondary Navigation panel.
8. Open the **Event Type** Pick List and select **IN01**.
9. Enter the following information in the General Information subsection.

Required Fields	Values
Accounting Template	See Student Card
Description	Payment of travel expenses to Department A
Line Amount	200
Bank	G1

1st Party Accounting

General Information

Event Type : IN01

Budget FY :

Accounting Template : G75800

Fiscal Year :

Payment of travel expenses to Department A

Period :

Bank : G1

Service From :

Service To :

Line Amount : \$200.00

Closed Date :

10. Enter other appropriate information according to Agency guidelines.

Open the **Fund Accounting** subsection; enter **E362** in the **Object** field.

(Note: other elements may be required depending on Agency Fiscal policy.)

Fund Accounting

Fund :

Object : E362

OBSA :

Sub Fund :

Sub Object :

Sub OBSA :

Department :

Revenue :

Dept Object :

Unit :

Sub Revenue :

Dept Revenue :

Sub Unit :

BSA :

Appr Unit :

Sub BSA :

11. Click **Validate**. Correct any errors and then click Validate again.

12. Click **Submit**.

13. Click **Close** to exit the document.

In production, notify the buyer that an **ITI** has been created for them and you are waiting for them to complete an **ITA** for the transaction.

Process an ITA

The **ITA** is created by opening the Document Catalog in the Secondary Navigation panel. Fill in the **Code** field with **ITI**. Enter the seller's Department code in the **Dept** field and the buyer's Department code followed by an asterisk ("125*") in **ID** field.

1. Click **Browse** and find the document that you are looking to create the **ITA** from.
2. After finding the correct **ITI**, click on the **ID** link.

Search

Page Search

Document Catalog

infoAdvantage

History

Favorites

Administration

Document Catalog

Create

Document Identifier

Code : ITI Unit : UNIT

Dept. : 758 ID : 125*

User Information

Document State

Browse Clear

Action Menu

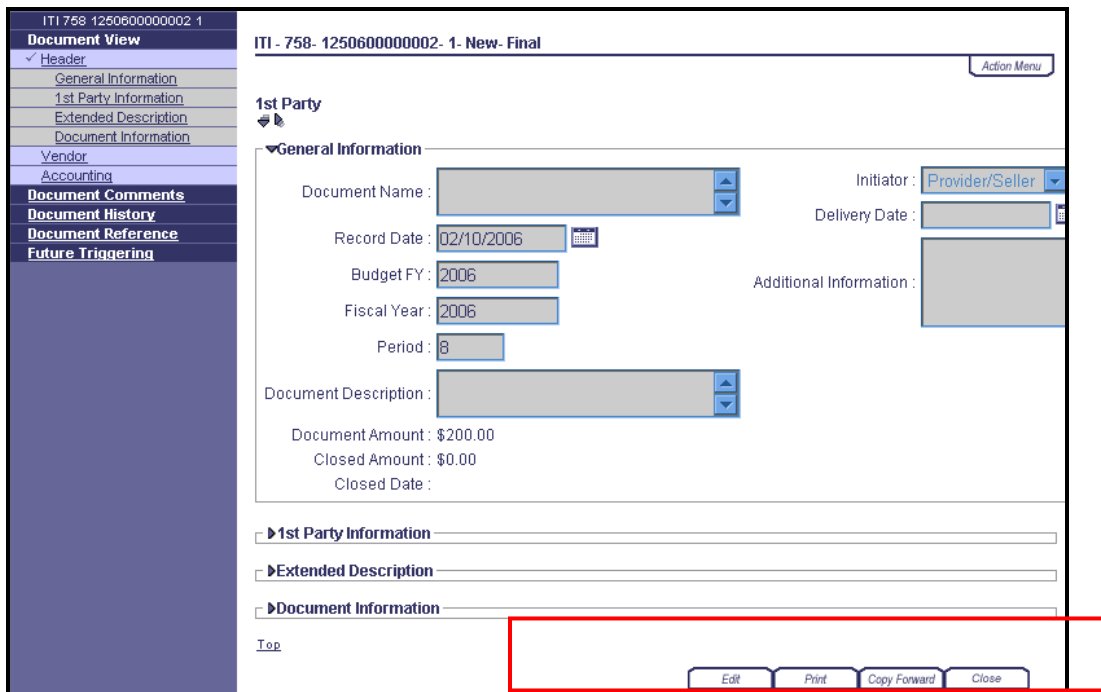
Open Validate Submit Copy

Code	Dept.	Unit	ID	Comments	Version	Function	Phase	Status	Date	User ID
ITI	758	UNIT	1250600000001	No	1	New	Final	Submitted	2/10/06	mgullicksruc

First Prev Next Last

Menu

3. The selected ITI document displays. After confirming that it is the correct **ITI**, click **Copy Forward**.

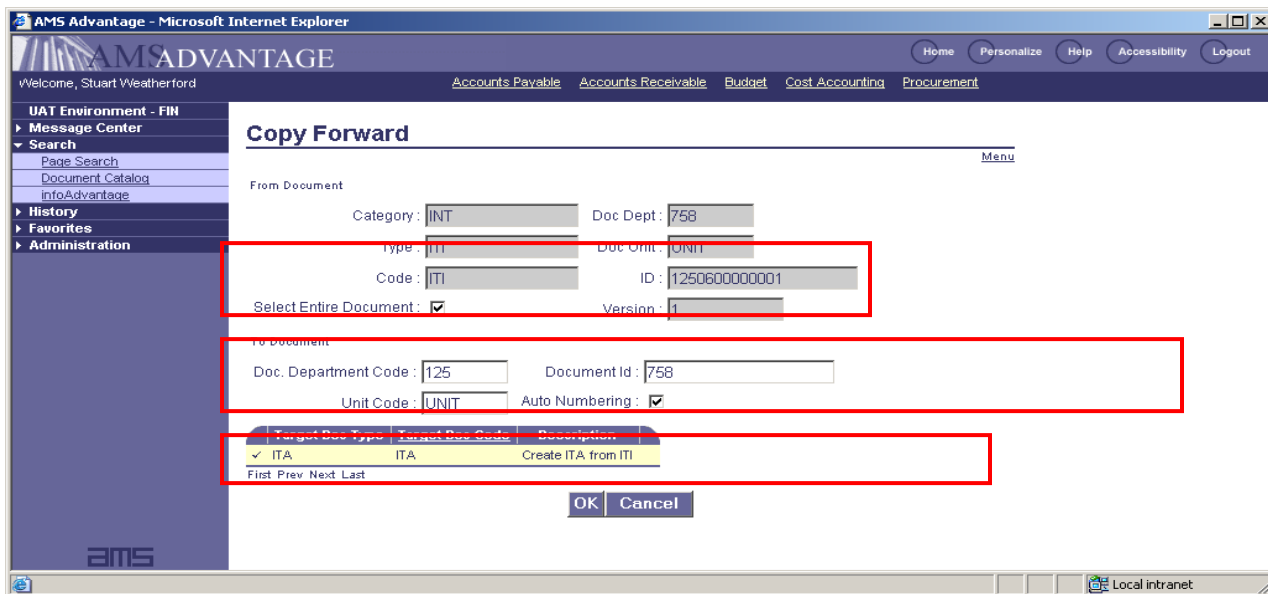


The Copy Forward page displays the information of the ITI document that you are creating the ITA from.

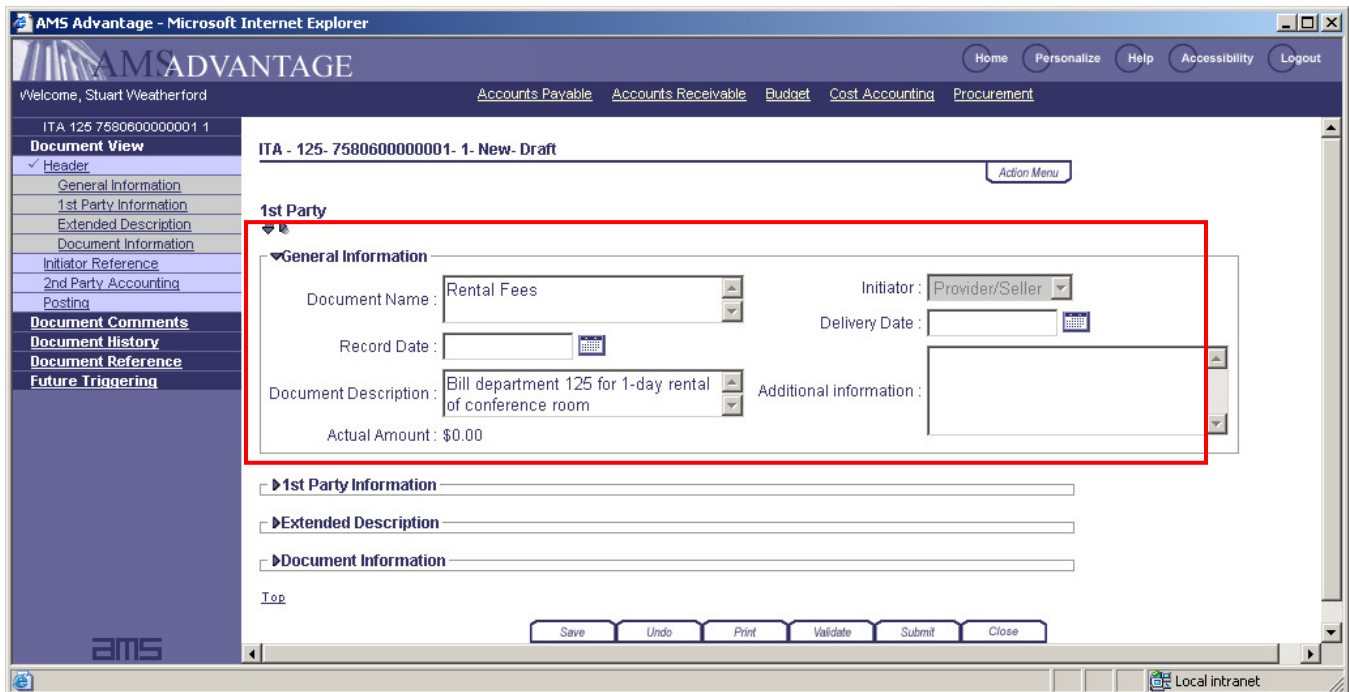
4. In the **To Document**, fill in the **Doc. Department Code** with the buyer's Department and **Unit Code** with the appropriate value.
5. Insert the seller's Department code (ex. "125") in the **Document ID** field
6. Check **Auto Numbering**.

There is only one target document type that can be created from the **ITI** so it will automatically be selected.

7. Click **OK** once all fields are completed.



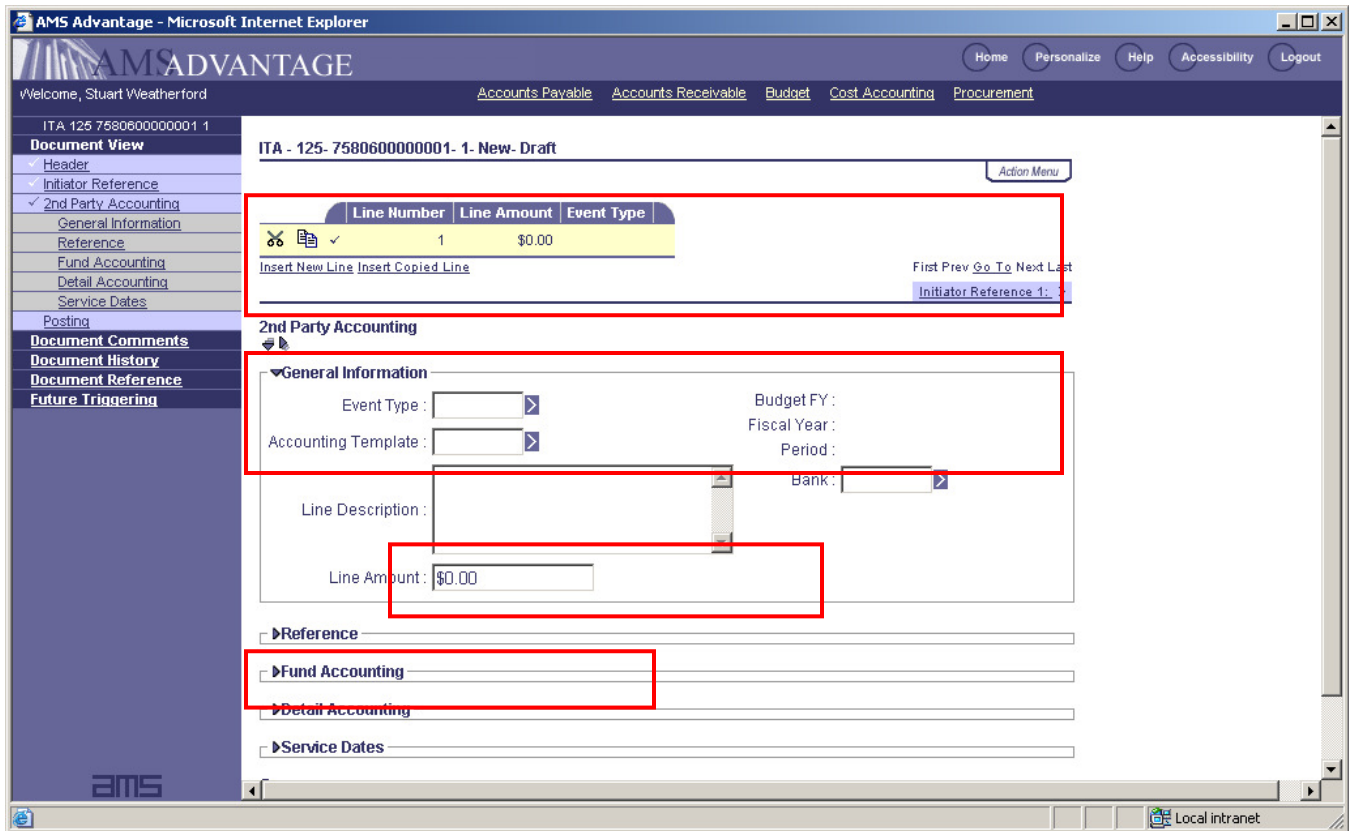
Now the **ITA** document has been created. The initiator and 1st party information are filled in and unable to edit.



8. In the secondary navigation panel click **2nd Party Accounting**.
9. Click **Insert New Line**.
10. Open the Pick List for the **Event Type** and **Accounting template** fields and select the appropriate code for each field. If necessary a user has the option of entering multiple accounting lines for recording the transaction.
11. Enter the transaction amount in the **Line Amount** field.

12. Open the **Fund** and **Detailing Accounting** subsections, enter the appropriate values.

13. Click **Validate**.



AMS Advantage - Microsoft Internet Explorer

AMSADVANTAGE

Welcome, Stuart Weatherford

Accounts Payable Accounts Receivable Budget Cost Accounting Procurement

ITA 125 7580600000001 1

Document View

- Header
- Initiator Reference
- 2nd Party Accounting
- General Information
- Reference
- Fund Accounting
- Detail Accounting
- Service Dates
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

ITA - 125- 7580600000001- 1- New- Draft

Action Menu

Line Number	Line Amount	Event Type
1	\$0.00	

Insert New Line Insert Copied Line

First Prev Go To Next Last

Initiator Reference 1:

2nd Party Accounting

General Information

Event Type : Budget FY :
Accounting Template : Fiscal Year :
Period :
Bank :

Line Description :

Line Amount : \$0.00

Reference

Fund Accounting

Detail Accounting

Service Dates

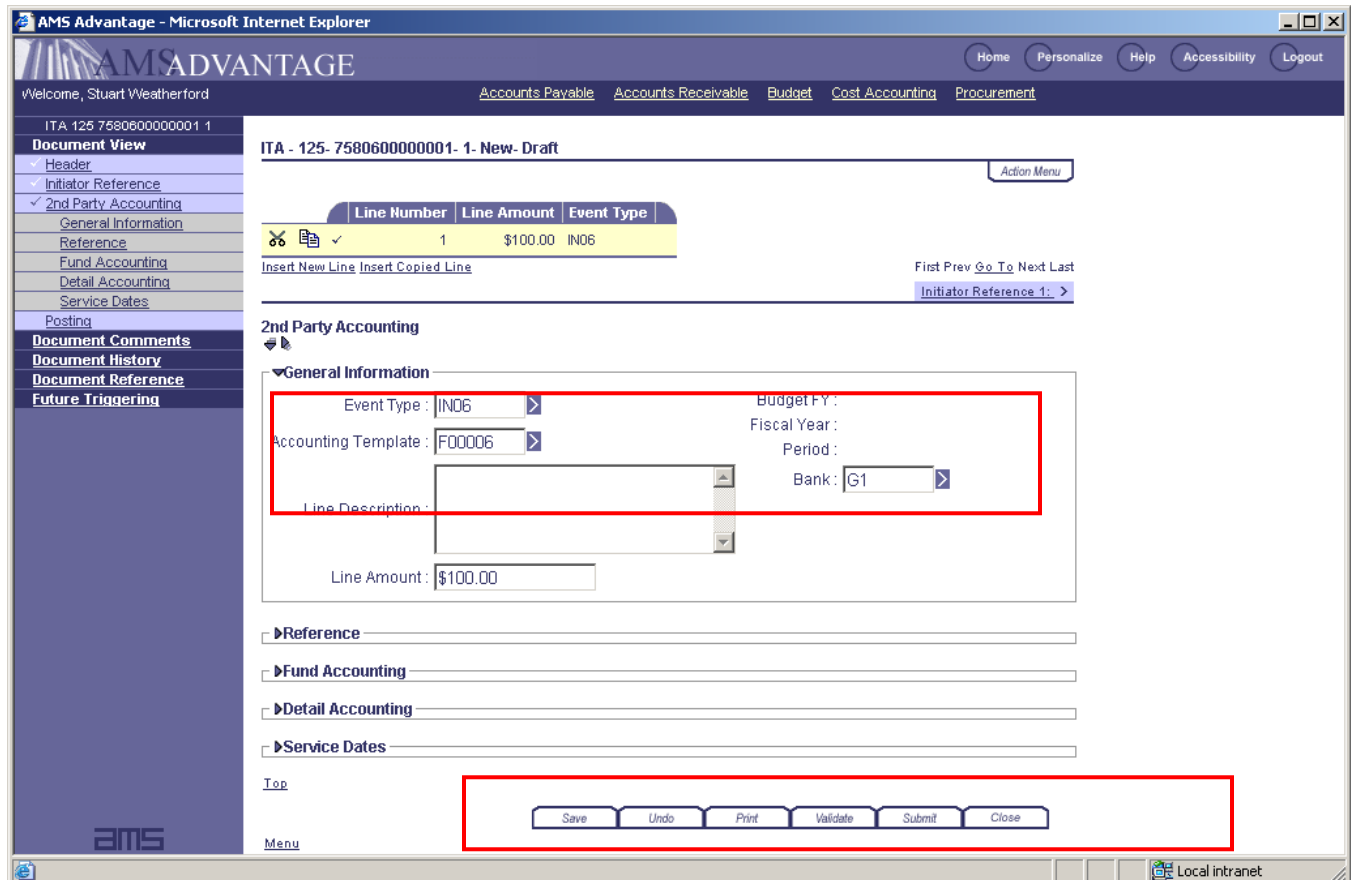
AMS

Local Intranet

If errors are reported, review them by clicking on **View All** highlighted in yellow and correct the errors. Click **Validate** again.

The error “Funds and Sub Funds must be different (A2764)” will be displayed if the seller and buyer agency are using the same fund. This error is for information only and will not stop the document from processing.

14. After validation reports no errors, click **Submit** to complete. After the ITA is submitted it enters workflow for approval and when approved, the event type creates posting lines for both parties.



AMS Advantage - Microsoft Internet Explorer

AMSADVANTAGE

Welcome, Stuart Weatherford

Accounts Payable Accounts Receivable Budget Cost Accounting Procurement

ITA 125 7580600000001 1

Document View

- Header
- Initiator Reference
- 2nd Party Accounting
- General Information
- Reference
- Fund Accounting
- Detail Accounting
- Service Dates
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

ITA - 125- 7580600000001- 1- New- Draft

Action Menu

Line Number	Line Amount	Event Type
1	\$100.00	IN06

Insert New Line Insert Copied Line

First Prev Go To Next Last

Initiator Reference 1: >

2nd Party Accounting

General Information

Event Type: IN06 Budget FY: Fiscal Year: Period: Bank: G1

Accounting Template: F00006

Line Description:

Line Amount: \$100.00

Reference

Fund Accounting

Detail Accounting

Service Dates

Top

Menu

Save Undo Print Validate Submit Close

Local intranet

Exercise 4 — Create an Internal Transfer Agreement (ITA)

Scenario

COT has decided to pay you back. The document they have billed you on is on your Student Card. Find your Student Number on the left side of the card and look under Exercise 4 “**ITI** to Search for”.

Task Overview

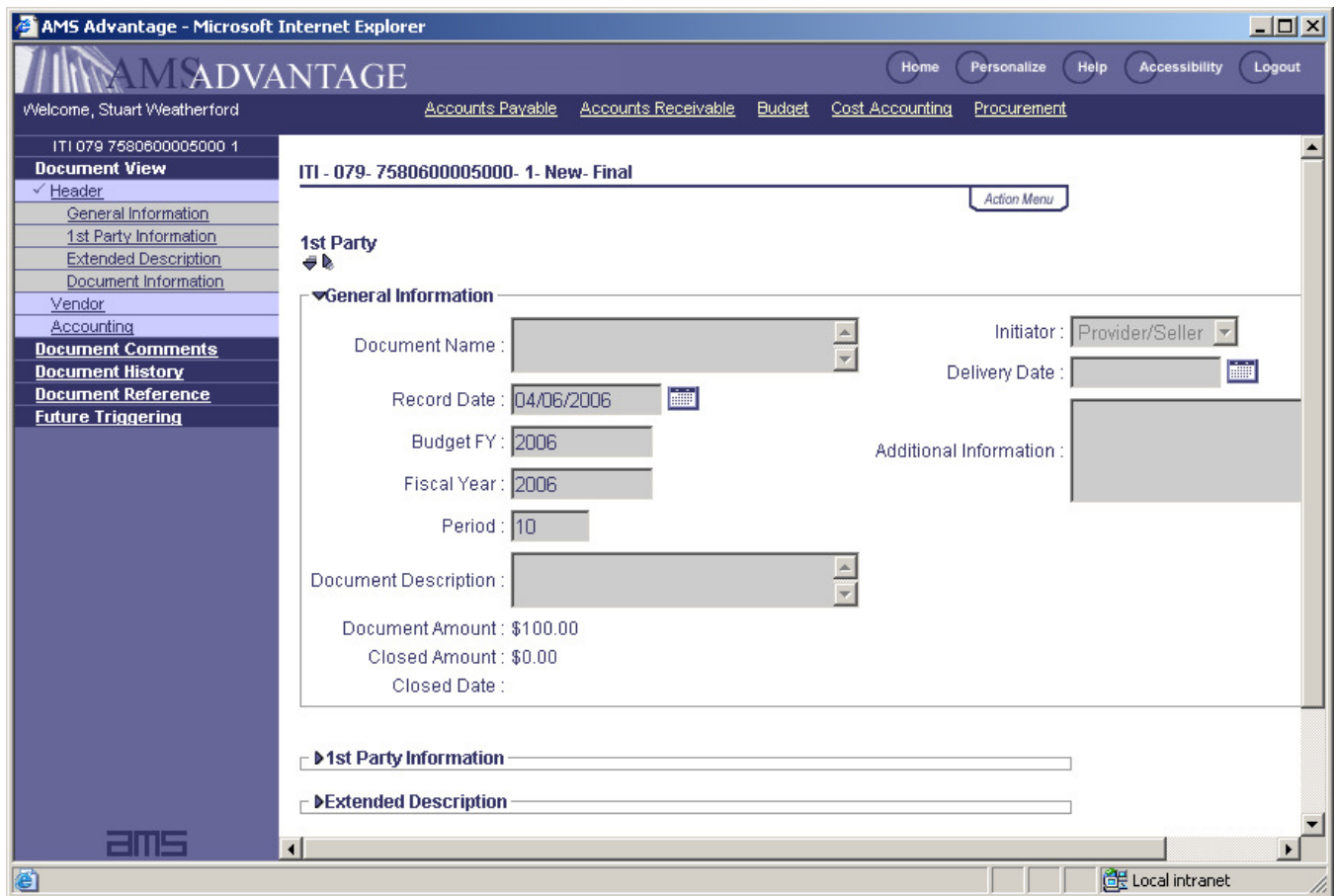
Upon notification that an **ITI** has been created the “buyer” creates the **ITA**.

Procedures

1. Click **Search** in the Secondary Navigation panel.
2. Select **Document Catalog** and enter the following information.

Required Fields	Values
Code	ITI
Dept	See Student Card
ID	See Student Card

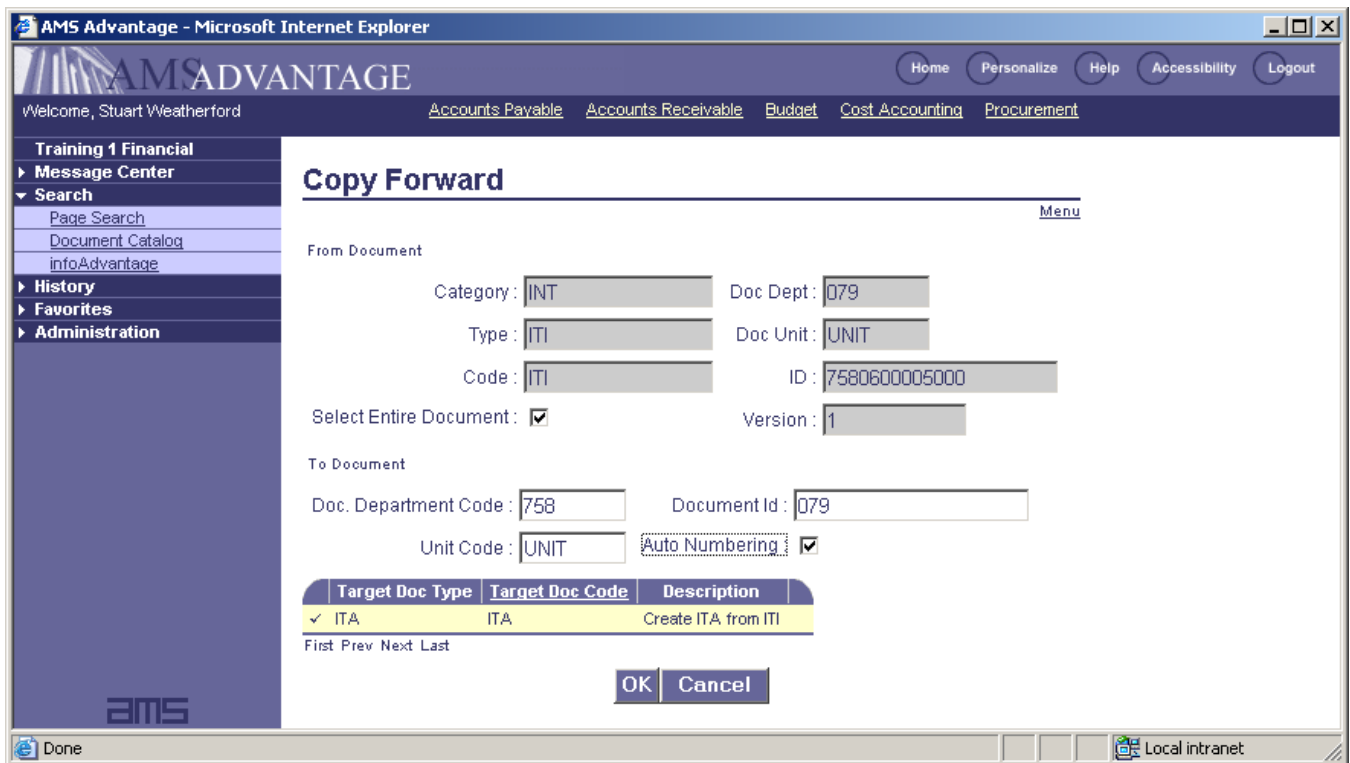
3. Click Browse
4. Check the box next to the **ITI** that matches the search criteria.
5. Click Open.
6. Review the **ITI** for correctness and click **Copy Forward**.



The screenshot shows the AMS Advantage web application in a Microsoft Internet Explorer browser. The page title is 'AMS Advantage - Microsoft Internet Explorer'. The application header includes the 'AMS ADVANTAGE' logo and navigation links: Home, Personalize, Help, Accessibility, and Logout. Below the header, there's a welcome message for 'Stuart Weatherford' and a list of application areas: Accounts Payable, Accounts Receivable, Budget, Cost Accounting, and Procurement. The main content area is titled 'Document View' and shows a document ID 'ITI 079 7580600005000 1'. The document is in 'New- Final' status. The 'General Information' section is expanded, showing fields for Document Name, Record Date (04/06/2006), Budget FY (2006), Fiscal Year (2006), Period (10), Document Description, Document Amount (\$100.00), Closed Amount (\$0.00), and Closed Date. The '1st Party Information' and 'Extended Description' sections are also visible but collapsed. The bottom of the page shows the 'ams' logo and a 'Local intranet' status bar.

7. Enter the following information:

Required Fields	Values
Doc. Department Code	See Student Card (Enter Buyer Dept Code)
Unit Code	Unit
Document ID	See Student Card (Enter Seller Dept Code)
Auto Numbering	Check the box



AMS Advantage - Microsoft Internet Explorer

AMS ADVANTAGE

Welcome, Stuart Weatherford

Accounts Payable Accounts Receivable Budget Cost Accounting Procurement

Training 1 Financial
Message Center
Search
Page Search
Document Catalog
infoAdvantage
History
Favorites
Administration

Copy Forward

From Document

Category: INT Doc Dept: 079
Type: ITI Doc Unit: UNIT
Code: ITI ID: 7580600005000
Select Entire Document: ☒ Version: 1

To Document

Doc. Department Code: 758 Document Id: 079
Unit Code: UNIT Auto Numbering: ☒

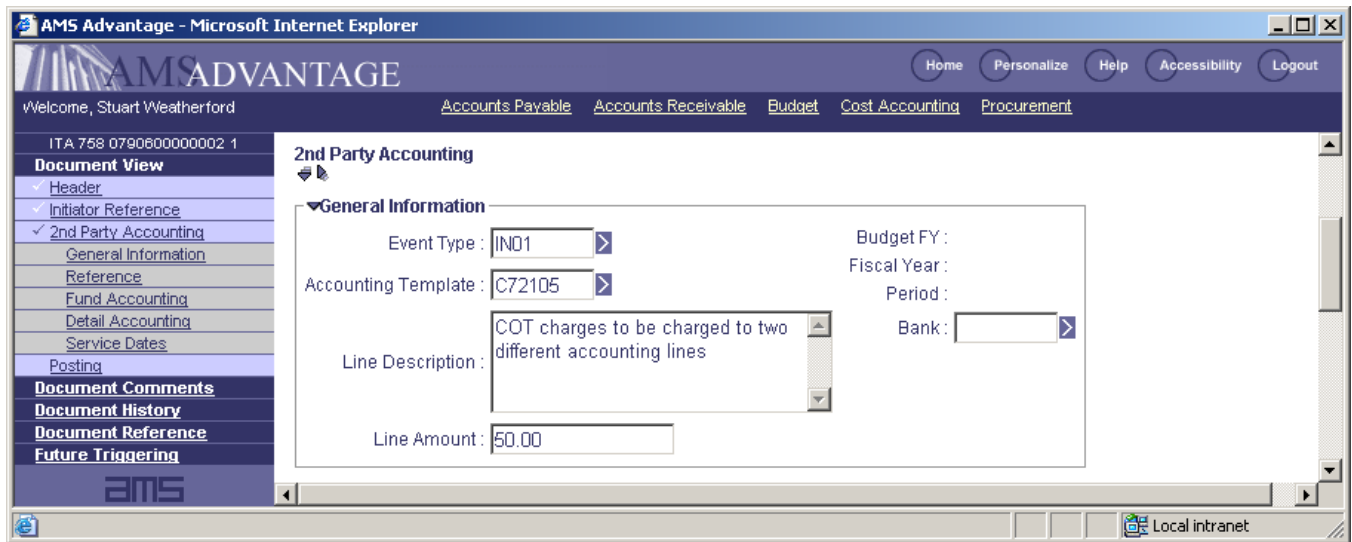
Target Doc Type	Target Doc Code	Description
✓ ITA	ITA	Create ITA from ITI

First Prev Next Last

OK Cancel

7. Click OK. The ITA Document opens.
8. Open Initiator Reference section in the Secondary Navigation Panel. All required fields were entered by the copy forward.
9. Open **2nd Party Accounting** section in the Secondary Navigation Panel.
10. Click **Insert New Line**.
11. Enter the following information:

Required Fields	Values
Accounting Template	See Student Card
Line Description	Reimbursement of travel expenditures to Department A
Line Amount	50 (which is half of Line Amount from the Initiator Reference section)



AMS Advantage - Microsoft Internet Explorer

Welcome, Stuart Weatherford

Accounts Payable Accounts Receivable Budget Cost Accounting Procurement

ITA 758 0790600000002 1

Document View

- Header
- Initiator Reference
- 2nd Party Accounting
- General Information
- Reference
- Fund Accounting
- Detail Accounting
- Service Dates
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

2nd Party Accounting

General Information

Event Type :

Accounting Template :

Line Description :

Line Amount :

Budget FY :

Fiscal Year :

Period :

Bank :

AMS

Local intranet

12. Open the **Fund Accounting** subsection; enter **E321** in the **Object** field.

Note: other elements may be required depending on Agency Fiscal policy.

13. Enter any other appropriate information. You have now completed half the accounting information for the first accounting string being used.

Detail Accounting

Location : 1100
Reporting :
Major Program :

Sub Location :
Sub Reporting :
Program :

Activity :
Task :
Phase :

Sub Activity :
Sub Task :
Program Period :

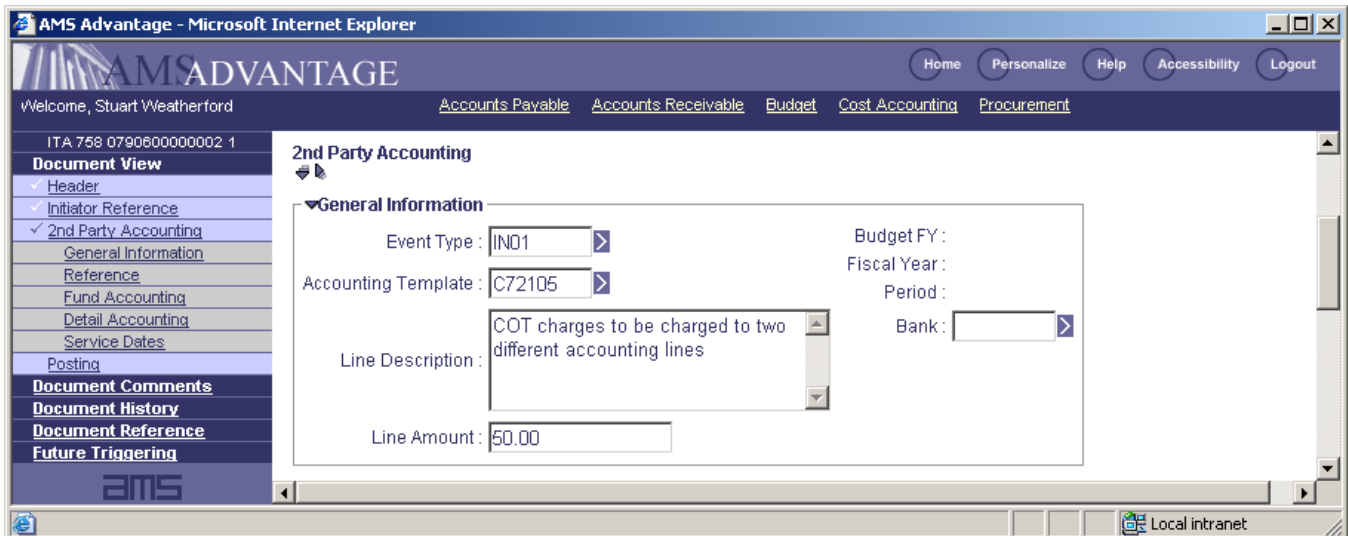
Function :
Task Order :

Sub Function :

14. Click **Insert New Line**.

15. Enter the following information:

Required Fields	Values
Accounting Template	See Student Card
Line Description	Reimbursement of travel expenditures to Department A
Line Amount	50 (which is half of Line Amount from the Initiator Reference section)



AMS Advantage - Microsoft Internet Explorer

AMS ADVANTAGE

Welcome, Stuart Weatherford

Accounts Payable Accounts Receivable Budget Cost Accounting Procurement

ITA 758 0790600000002 1

Document View

- Header
- Initiator Reference
- 2nd Party Accounting
 - General Information
 - Reference
 - Fund Accounting
 - Detail Accounting
 - Service Dates
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

2nd Party Accounting

General Information

Event Type : INO1

Budget FY : Fiscal Year

Accounting Template : C72105

Period : Bank

Line Description : COT charges to be charged to two different accounting lines

Line Amount : 50.00

Local intranet

Open the **Fund Accounting** subsection; enter **E319** in the **Object** field.

Note: other elements may be required depending on Agency Fiscal policy.

16. This completes the other half of the accounting information for this funding combination.

17. Click **Validate**. Resolve any errors present. Click Validate again.

18. Click **Submit**.

19. Click **Close** to exit the document.

Now completed are both sides of the **ITI / ITA** internal transfer method.

5 – Expense and Revenue Correction

The correcting expense (**JV2E**) and correcting revenue (**JV2R**) documents allow users to correct instances in which expenditures or revenues were posted to the wrong accounting distribution. The total amount of the accounting lines on a **JV2E** or **JV2R** document should always sum to \$0. These documents are restricted to a single event type and approved within the agency. The only reference to the document being corrected is done through the memo reference entered in the referencing section of the **JV2E** or **JV2R**.

In the case of an erroneous expenditure transaction, the user debits the correct accounting distribution by entering a positive number in the amount field. To clear the transaction amount for the previous accounting distribution, the user would enter an equal, negative value.

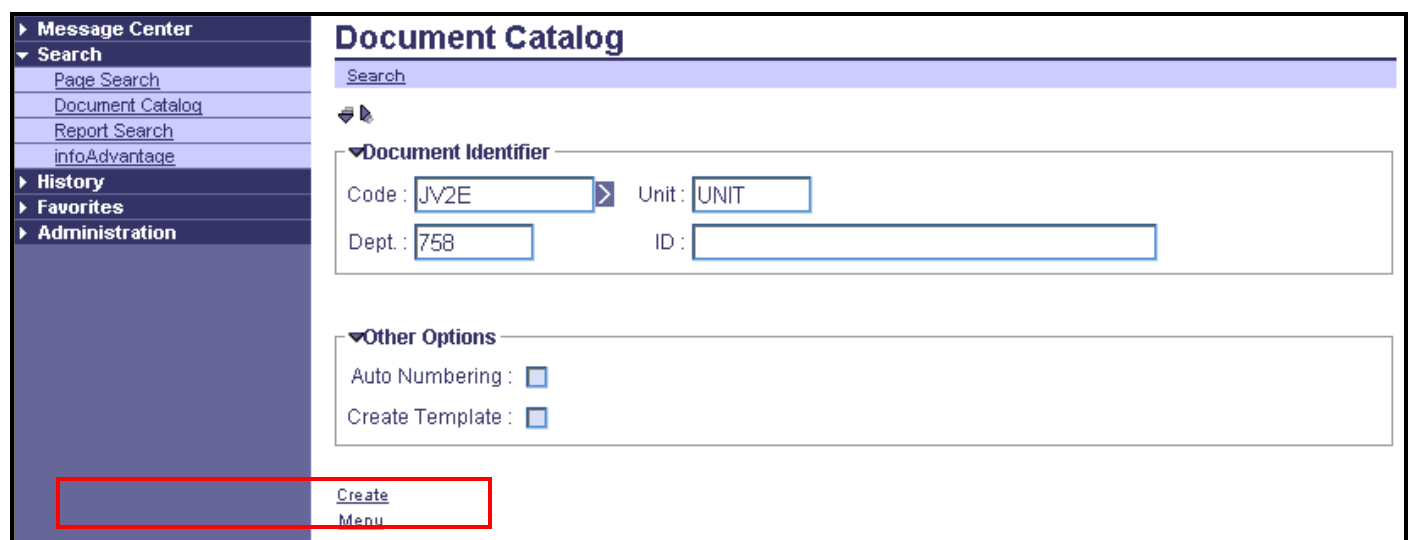
In the case of an erroneous revenue transaction, the user credits the correct accounting distribution by entering a positive number in the amount field. To clear the transaction amount for the previous accounting distribution, the user would enter an equal, negative value.

Mixing revenue and expenditure corrections on the same document is not allowed and in cases where this must be conducted a request must be made to the Controller's Office.

[Process an Expense Correction \(JV2E\)](#)

Identify the expense that needs to be corrected and note the vendor entry, line amount, and object code of the erroneous document.

1. Open **Document Catalog** from the Secondary Navigation panel.
2. Click **Create**.
3. In the Document Identifier subsection enter **JV2E** into the Code field and fill in the **Dept** and **Unit** field.
4. Select **Auto Numbering**.
5. Click **Create**.



Document Catalog

Search

Document Identifier

Code : JV2E Unit : UNIT

Dept : 758 ID :

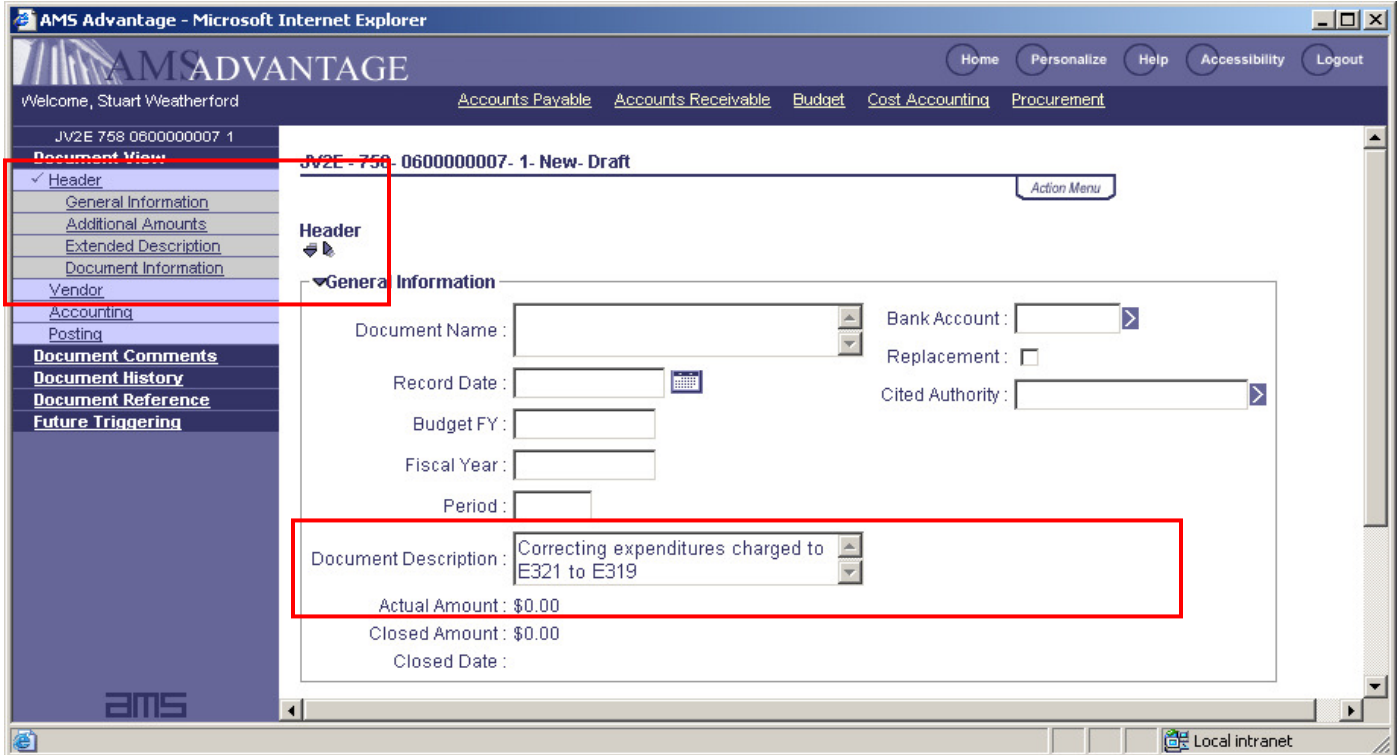
Other Options

Auto Numbering : ☐

Create Template : ☐

Create

6. Enter appropriate information in the **Header** subsection.



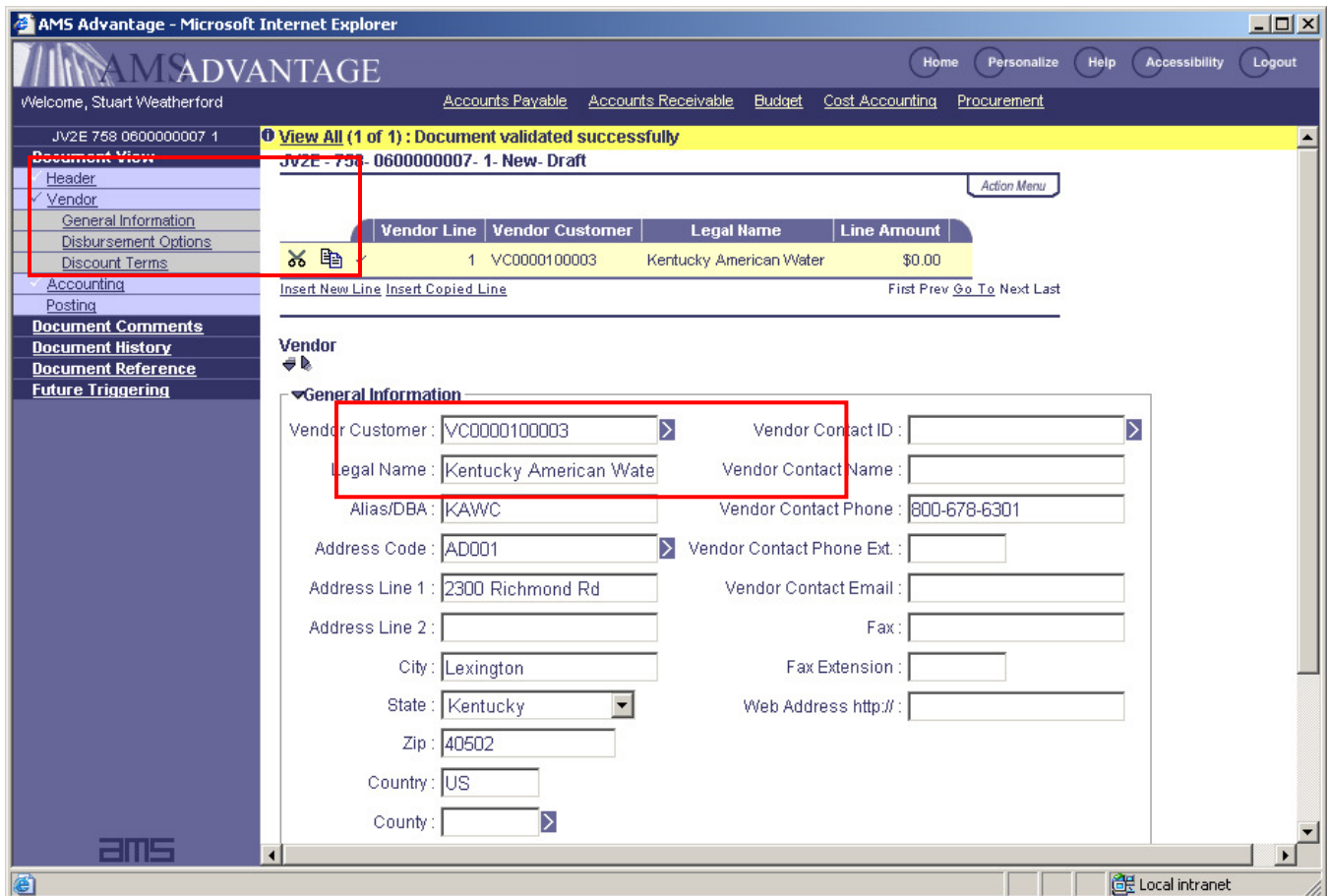
The screenshot displays the AMS Advantage web application interface within a Microsoft Internet Explorer browser window. The page title is "AMS Advantage - Microsoft Internet Explorer". The main header area includes the "AMSDVANTAGE" logo and navigation links: Home, Personalize, Help, Accessibility, and Logout. Below this, a welcome message "Welcome, Stuart Weatherford" is shown, followed by a list of application modules: Accounts Payable, Accounts Receivable, Budget, Cost Accounting, and Procurement.

The left sidebar contains a "Document View" menu with the following options: Header (selected), General Information, Additional Amounts, Extended Description, Document Information, Vendor, Accounting, Posting, Document Comments, Document History, Document Reference, and Future Triggering. The main content area is titled "JV2E - 758-0600000007- 1- New- Draft" and includes an "Action Menu" button. The "Header" subsection is expanded, showing a "General Information" section with the following fields:

- Document Name: [Text Field]
- Record Date: [Text Field]
- Budget FY: [Text Field]
- Fiscal Year: [Text Field]
- Period: [Text Field]
- Bank Account: [Text Field]
- Replacement: ☐
- Cited Authority: [Text Field]
- Document Description: [Text Field] (containing "Correcting expenditures charged to E321 to E319")
- Actual Amount: \$0.00
- Closed Amount: \$0.00
- Closed Date: [Text Field]

The bottom of the browser window shows the "Local intranet" address bar.

7. In the secondary navigation click **Vendor**.
8. Click **Insert New Line**.
9. Open **Vendor Customer** and click the same vendor that was noted on the erroneous document.



AMS Advantage - Microsoft Internet Explorer

AMSADVANTAGE

Welcome, Stuart Weatherford

Accounts Payable Accounts Receivable Budget Cost Accounting Procurement

JV2E 758 0600000007 1 **View All (1 of 1) : Document validated successfully**

Document View

Header

Vendor

General Information

Disbursement Options

Discount Terms

Accounting

Posting

Document Comments

Document History

Document Reference

Future Triggering

JV2E - 758 - 0600000007- 1- New- Draft

Action Menu

Vendor Line	Vendor Customer	Legal Name	Line Amount
1	VC0000100003	Kentucky American Water	\$0.00

Insert New Line Insert Copied Line

First Prev Go To Next Last

Vendor

General Information

Vendor Customer: VC0000100003 Vendor Contact ID:

Legal Name: Kentucky American Water Vendor Contact Name:

Alias/DBA: KAWC Vendor Contact Phone: 800-678-6301

Address Code: AD001 Vendor Contact Phone Ext:

Address Line 1: 2300 Richmond Rd Vendor Contact Email:

Address Line 2: Fax:

City: Lexington Fax Extension:

State: Kentucky Web Address http://:

Zip: 40502

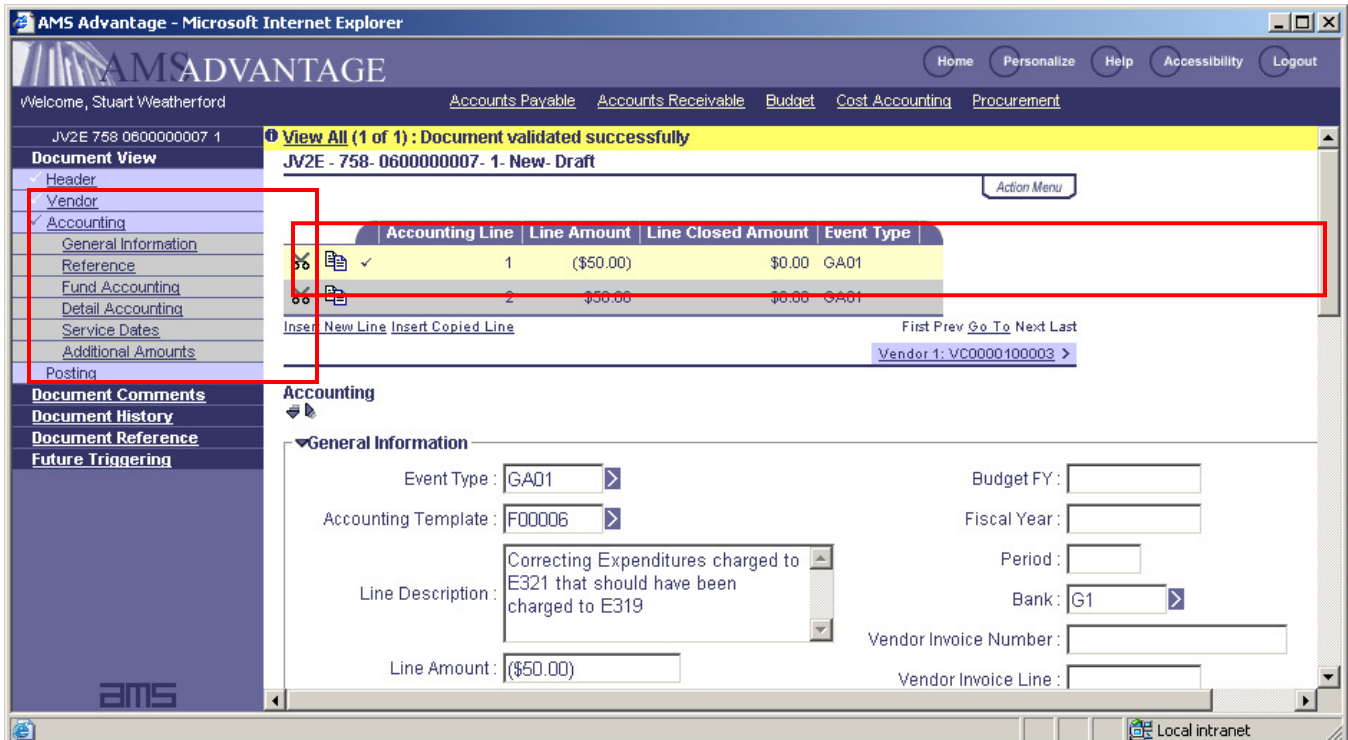
Country: US

County:

AMS

Local intranet

10. In the secondary navigation click **Accounting**.
11. Create a new accounting line to reverse the erroneous entry by clicking **Insert New Line**.
12. Open **Event Type** and Select **GA01**.
13. Open **Accounting Template** and enter the original Accounting Template.
14. In **Line Description** enter "Correcting expenditures charged to XXXX that should have been charged to XXXX" indicating the correct codes.
15. In **Line Amount** enter an equal, **negative** value of the erroneous document.
16. Open **Fund Accounting** enter the object code that was noted from the erroneous document.



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JV2E 758 0600000007 1

Document View

View All (1 of 1): Document validated successfully

JV2E - 758- 0600000007- 1- New- Draft

Action Menu

Accounting Line	Line Amount	Line Closed Amount	Event Type
1	(\$50.00)	\$0.00	GA01
2	\$50.00	\$0.00	GA01

Insert New Line Insert Copied Line

First Prev Go To Next Last

Vendor 1: VC0000100003

Accounting

General Information

Event Type: GA01

Budget FY:

Accounting Template: F00006

Fiscal Year:

Line Description: Correcting Expenditures charged to E321 that should have been charged to E319

Period:

Bank: G1

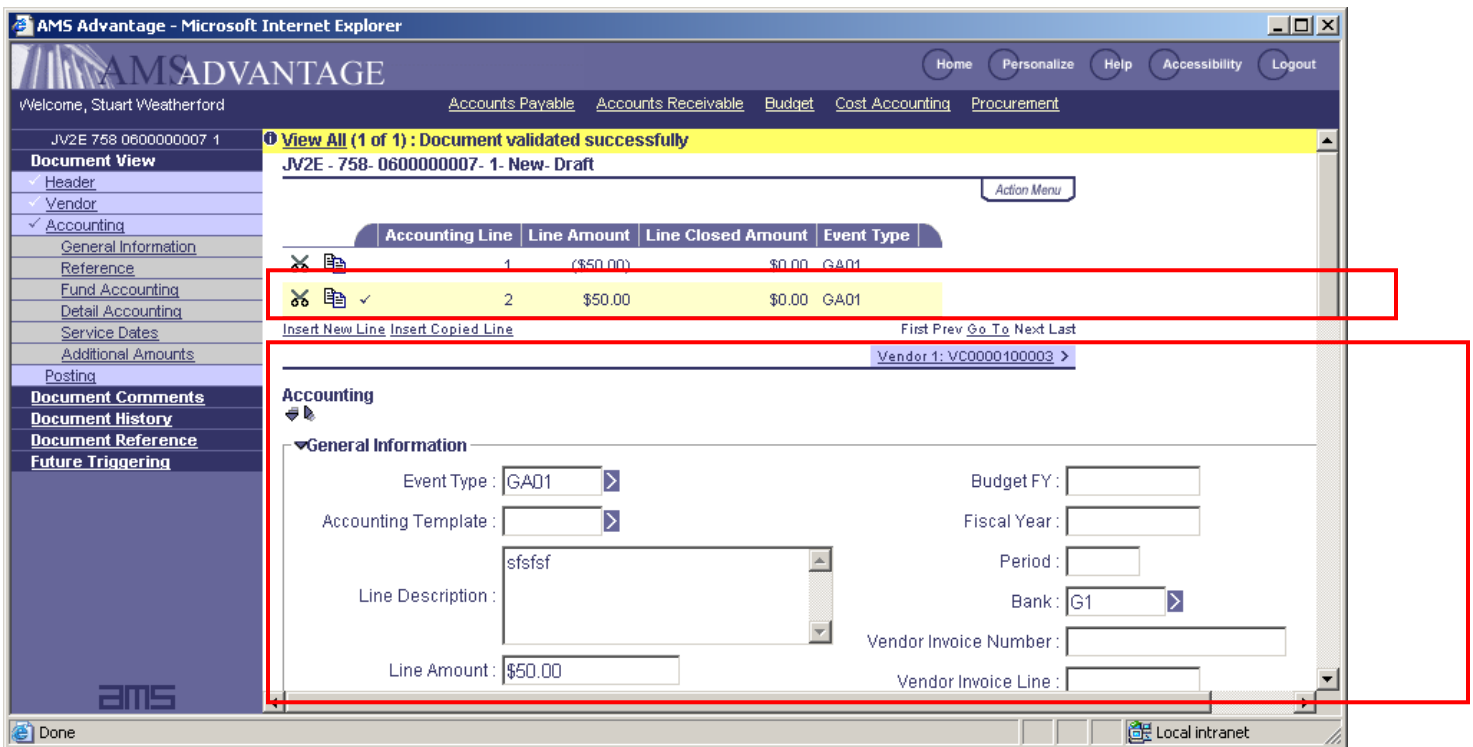
Line Amount: (\$50.00)

Vendor Invoice Number:

Vendor Invoice Line:

Local intranet

17. Create another accounting line to record the transaction to the proper account by clicking **Insert New Line**.
18. Open **Event Type** and **Select GA01**.
19. Open the **Accounting Template** Pick List and click the appropriate template that represents the correct accounting details to be charged.
20. In **Line Description** enter "Correcting expenditures charged to XXXX that should have been charged to XXXX" indicating correct code.
21. In **Line Amount** enter the amount of the erroneous document.
22. Open **Fund Accounting** and enter the object code that the expenditure should have been charged to in the **Object** field.



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View All (1 of 1): Document validated successfully

JV2E - 758- 0600000007- 1- New- Draft

Accounting Line	Line Amount	Line Closed Amount	Event Type
1	(\$50.00)	\$0.00	GA01
2	\$50.00	\$0.00	GA01

Insert New Line Insert Copied Line

First Prev Go To Next Last

Vendor 1: VC0000100003

Accounting

General Information

Event Type: GA01

Accounting Template:

Line Description: sfsfsf

Line Amount: \$50.00

Budget FY:

Fiscal Year:

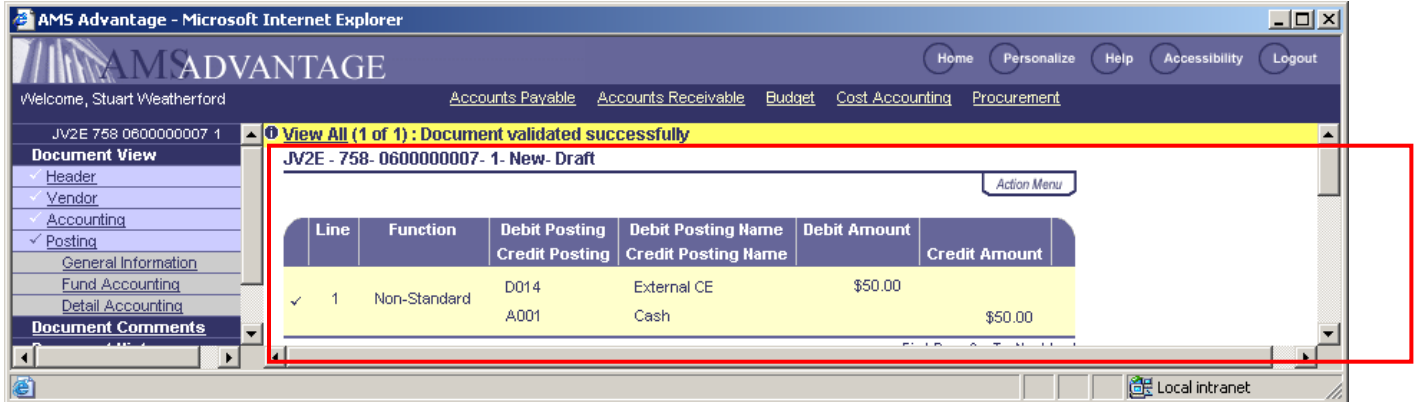
Period:

Bank: G1

Vendor Invoice Number:

Vendor Invoice Line:

23. Click **Validate**. If errors are reported, fix them by clicking on **View All** highlighted in yellow and
24. click **Validate** again once the errors are corrected.
25. Click **Posting** in the Secondary Navigation panel. Review the posting lines to ensure all lines are correct.



The screenshot shows the AMS Advantage web application interface. A yellow banner at the top of the main content area displays the message: "View All (1 of 1) : Document validated successfully". Below this, the document title "JV2E - 758- 0600000007- 1- New- Draft" is shown. A table of posting lines is displayed, with a red box highlighting the table content.

Line	Function	Debit Posting Credit Posting	Debit Posting Name Credit Posting Name	Debit Amount	Credit Amount
✓ 1	Non-Standard	D014 A001	External CE Cash	\$50.00	\$50.00

26. After validation reports no errors click **Submit** to complete.

A correction to revenue is conducted the same way as the expense except that the **JV2E** document code is replaced by **JV2R** and the event type will be GA05.

Exercise 5 — Revenue Correction (JV2R)

Scenario

Last week a revenue accounting activity was recorded and now it has come to the attention of the department that it was posted to the wrong account. A **JV2R** must be used to fix the error.

Task Overview

Complete a JV2R to reverse an incorrect revenue posting and create a new revenue posting to record the revenue.

Procedures

1. To Create a **JV2R** document click **Search** in the Secondary Navigation panel.
2. Select **Document Catalog**.
3. Click **Create**.
4. Enter the following information:

Required Fields	Values
Code	JV2R
Dept	See Student Card
Unit	UNIT
Auto Numbering	Check the box

Document Identifier

Code : > Unit :
Dept : ID :

Other Options

Auto Numbering : ☒
Create Template : ☐

5. Click **Create**. The **JV2R** document opens.
6. Enter the following information into the **Header** section.

Required Fields	Values
Document Description	Correction of revenue posted on 12/11/05 from R404 to R410

Header

General Information

Document Name : Correct Revenue

Record Date :

Budget FY :

Fiscal Year :

Period :

Document Description : Correction of revenue posted on 12/11/05 from R404 to R410

Actual Amount : \$0.00

Closed Amount : \$0.00

Closed Date :

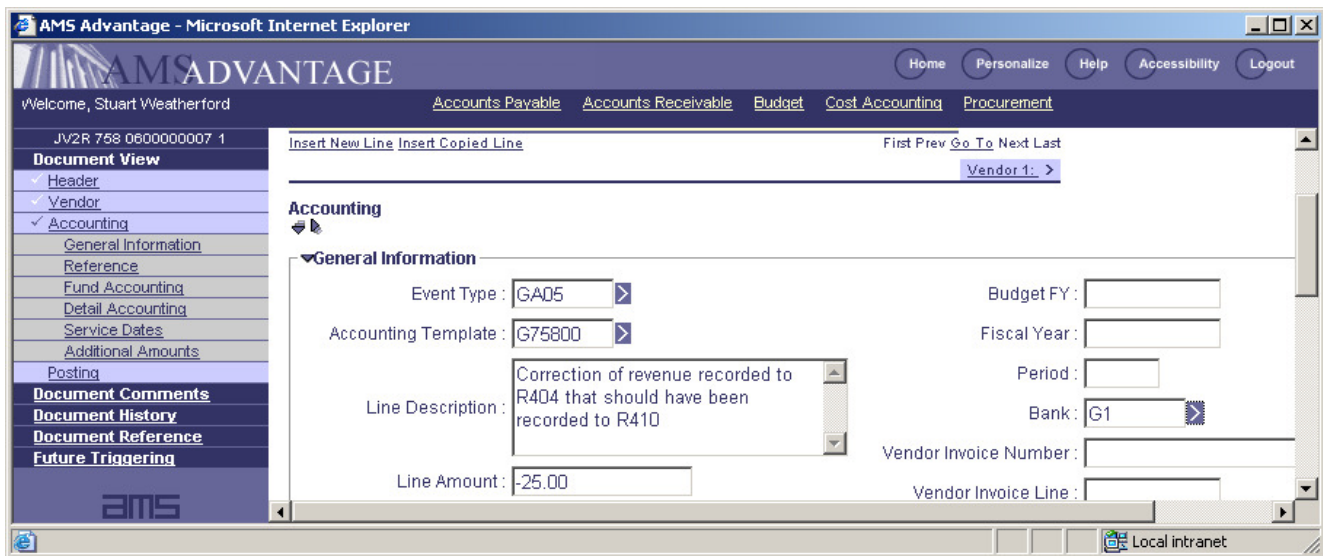
Bank Account :

Replacement :

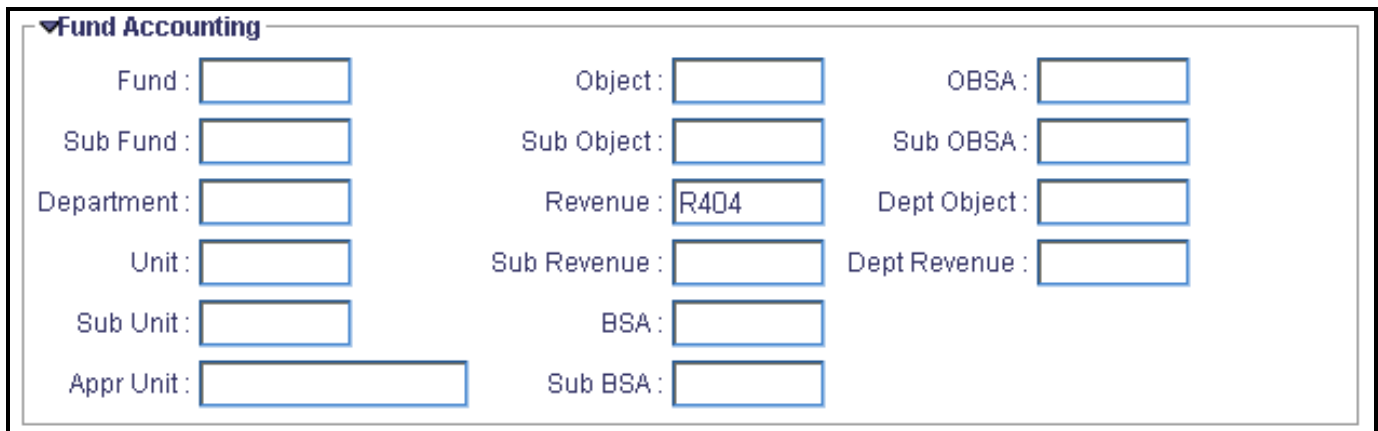
Cited Authority :

7. Open **Vendor** from the Secondary Navigation panel.
 8. Click **Insert New Line**.
 9. Enter **VC0000100003** in the **Vendor Customer** field.
 10. Open **Accounting** from the Secondary Navigation panel. Click Insert New Line. Open the Event Type Pick List and select GA05.
- Enter the following information:

Required Fields	Values
Accounting Template	See Student Card
Line Description	Correcting revenue recorded to R404 that should have been recorded to R410
Line Amount	-25 (this is a <u>negative</u> value of Line Amount recorded from incorrect document)



11. Open **Fund Accounting**, enter **R404** in the **Revenue** field.

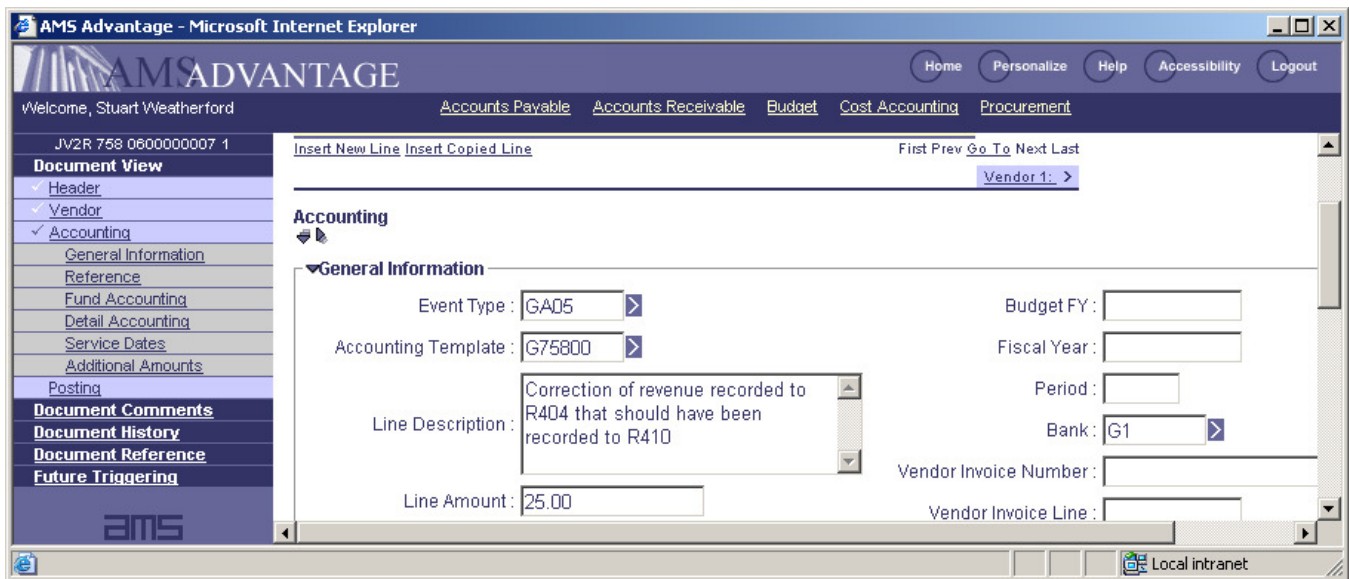


12. Click **Insert New Line** to create another accounting line.

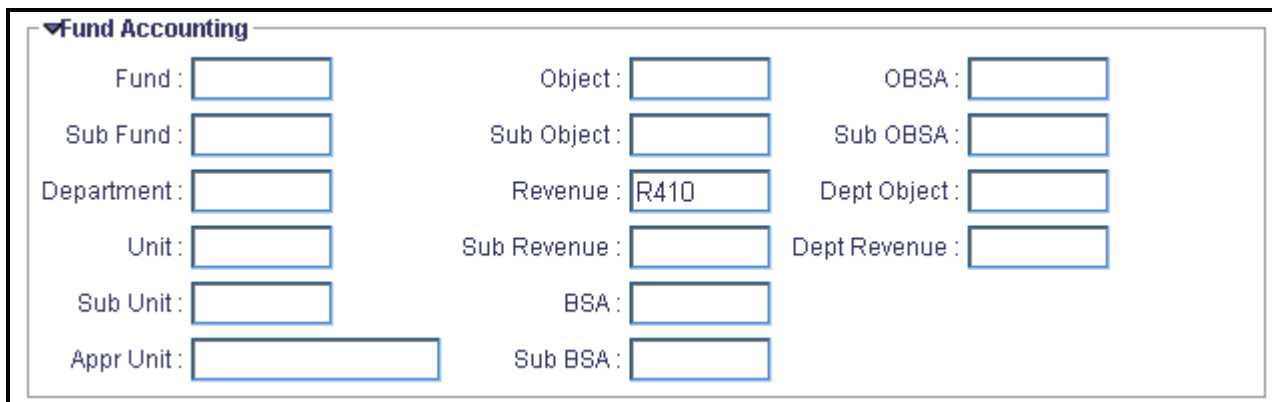
13. Open the **Event Type** pick list and select **GA05**.

14. Enter the following information:

Required Fields	Values
Accounting Template	See Student Card
Line Description	Correcting revenue recorded to R404 that should have been recorded to R410
Line Amount	25 (this is a <u>positive</u> value of Line Amount)



15. Open **Fund Accounting**, enter **R410** in the **Revenue** field.



16. Click **Validate**. Resolve any errors. Click Validate again.

17. Click **Submit** and then click **Close**. The correction is processed.

6 – On/Off Budget Transfers

An On/Off budget transfer document (**JV2T**) is used to move cash between funds. The Commonwealth will use the On Budget transfer to move cash from one fund to another, decreasing the budget losing the cash. The Off Budget transfer will be used to move cash between funds with no budgetary impact.

On/Off Budget details:

- The **JV2T** is approved centrally.
- On/Off budget transfers can be used in all agencies.
- Three event types will be used.
 - XC01 (On-Budget Transfer Out) – will be used to transfer the funds out of a budget.
 - XC02 (Off-Budget Transfer Out) – will be used to transfer funds that are not coming from budget.
 - XC03 (Transfer In) – will be used to receive the funds.
- The accounting line that includes the event type XC03 must be a negative value so the total amount of the accounting lines always sum to \$0.
- A group of transfer object codes and revenue sources will be provided in eMARS, these codes are included in the appendix.

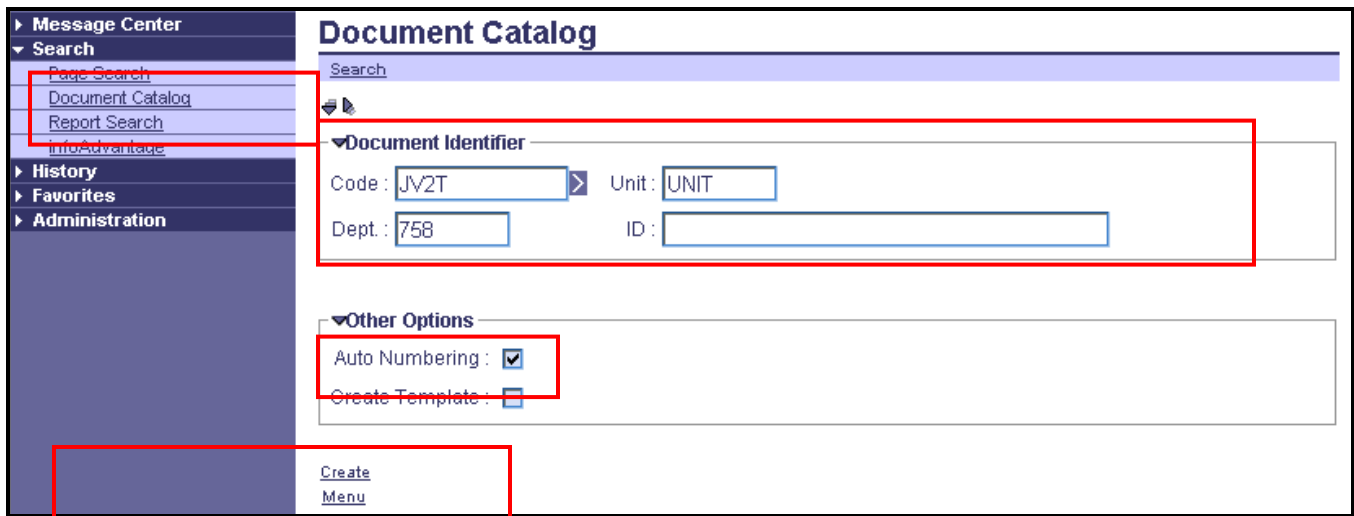
An example of an On Budget Transfer is when an agency is budgeted for expenditures that need to be carried out by another agency. The primary agency transfers the funds to the secondary agency hitting the initial budget with a transfer expenditure. The second party receives revenue and has budget set up to carry out the direct expenditures for the activity.

Example of an Off Budget Transfer is when an agency is using excess agency funds as a part of the funding for a capital project. The excess funds are transferred from the restricted fund (e.g. 1300) with a T60C object code that doesn't affect their agency fund budget, but decrements their cash in that fund. The capital project fund (e.g. C200) receives the cash on an N113 Revenue source code. Transfer balancing will be done at the fund type roll-up and the coding details for the T & N codes will be covered in the budget classes.

On Budget Transfer

The On Budget Transfer is created by opening **Search** in the secondary navigation panel and clicking **Document Catalog**.

1. Click **Create**.
2. In the Document Identifier subsection enter “JV2T” into the Code field and fill in the **Dept** and **Unit** field. Check **Auto Numbering** (Note auto doc numbering won’t be allowed in production).
3. Click **Create**.



Document Catalog

Search

▼Document Identifier

Code : JV2T Unit : UNIT

Dept : 758 ID :

▼Other Options

Auto Numbering : ☒

Create Template : ☐

Create

Menu

4. A blank **JV2T** document opens to the Header section. Enter the appropriate information.

JV2T 758 0600000006 1

Document View


- ✓ Header
- General Information
- Document Information
- Accounting
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

JV2T - 758- 0600000006- 1- New- Draft

Action Menu

▼General Information

Document Name :

Record Date : 

Budget FY :

Fiscal Year :

Period :

Document Description :

Actual Amount : \$0.00

Closed Amount : \$0.00

Closed Date :

►Document Information

Top

Menu

Save Undo Print Validate Submit Close

5. Select **Accounting** from the secondary navigation panel. The page opens to the General Information section.
6. Click **Insert New Line**. Select event type by opening the field's pick list and selecting Event Type **XC01**.

Choose

Browse Clear

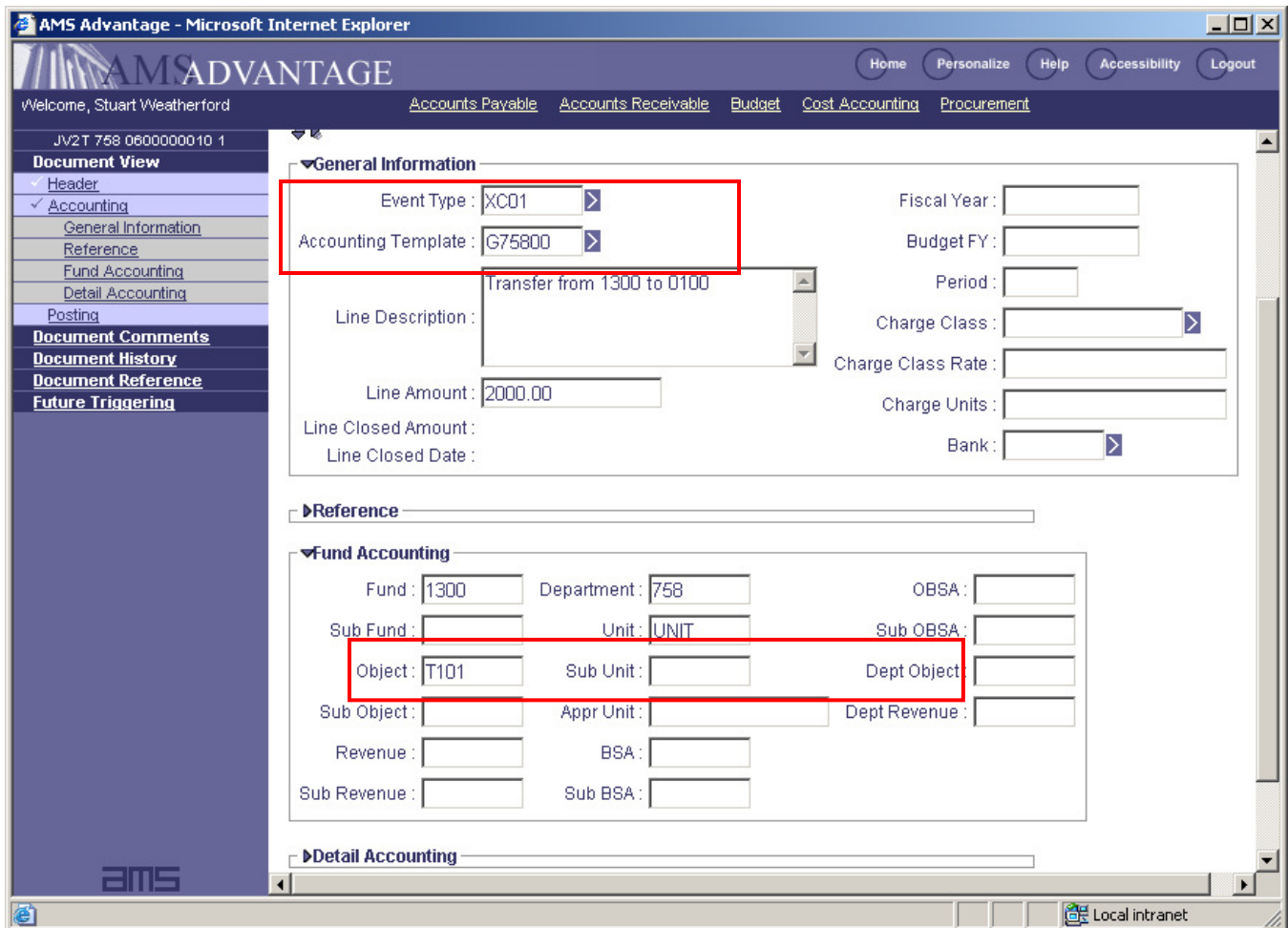
Event Type : Event Type Name :

Event Type	Event Type Name
Select XC01	On-Budget Transfer Out
Select XC02	Off-Budget Transfer Out
Select XC03	Transfer In

Cancel First Previous Next Last

7. Open the pick list for **Accounting Template** and select the appropriate template.
8. Enter the amount of the transfer in the **Line Amount** field. Input the appropriate information for the rest of the fields. Open **Fund Accounting** subsection; enter **T101** in the **Object** field to transfer the funds to the general fund (0100).

Note: See the Appendix A for an explanation of how to use the transfer object codes.



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Accounts Payable Accounts Receivable Budget Cost Accounting Procurement

JV2T 758 0600000010 1

Document View

- Header
- Accounting
 - General Information
 - Reference
 - Fund Accounting
 - Detail Accounting
- Posting
- Document Comments
- Document History
- Document Reference
- Future Triggering

General Information

Event Type: XC01

Accounting Template: G75800

Fiscal Year:

Budget FY:

Period:

Charge Class:

Charge Class Rate:

Charge Units:

Bank:

Line Description: Transfer from 1300 to 0100

Line Amount: 2000.00

Line Closed Amount:

Line Closed Date:

Reference

Fund Accounting

Fund: 1300 Department: 758 OBSA:

Sub Fund: Unit: UNIT Sub OBSA:

Object: T101 Sub Unit: Dept Object:

Sub Object: Appr Unit: Dept Revenue:

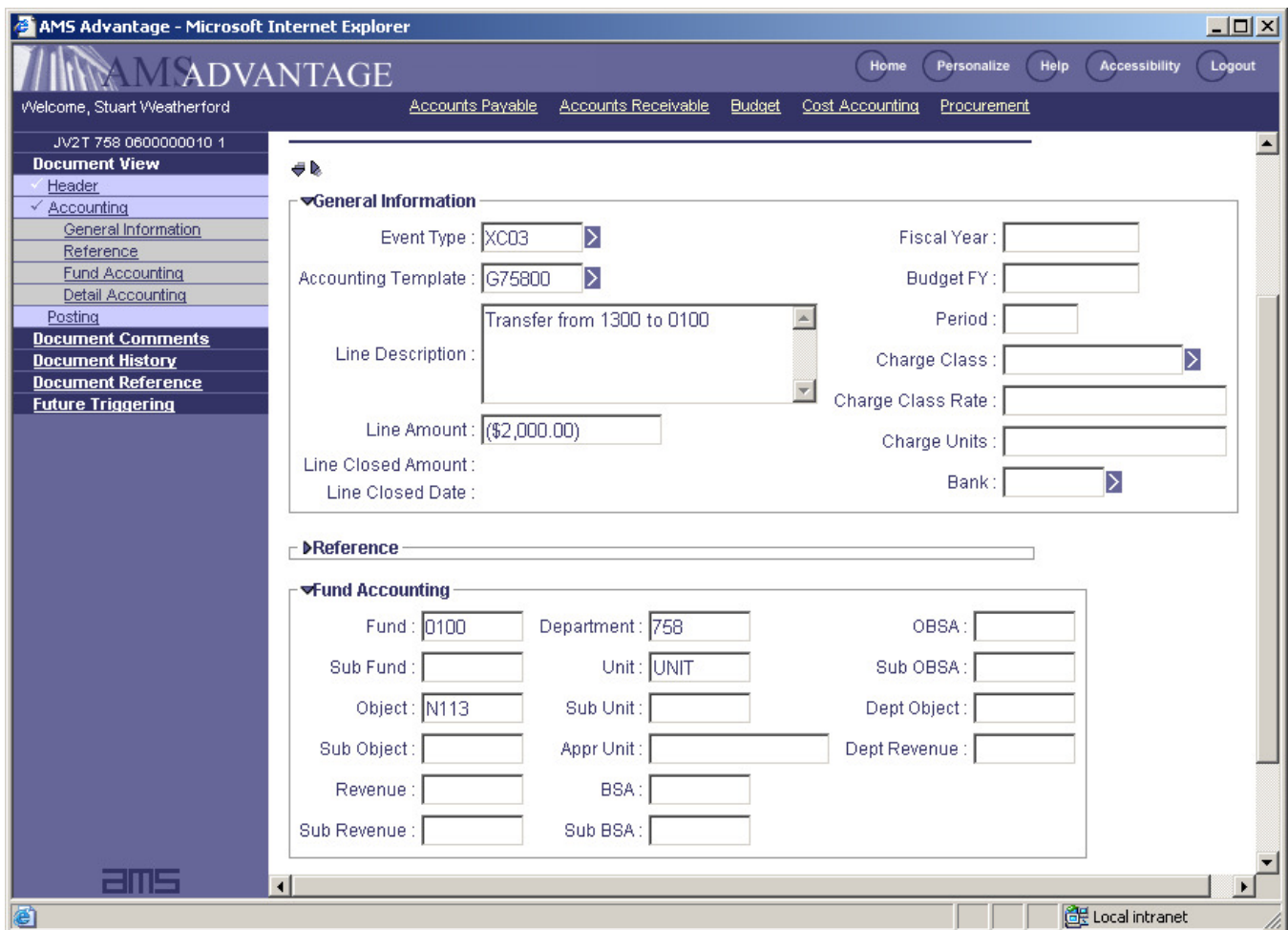
Revenue: BSA:

Sub Revenue: Sub BSA:

Detail Accounting






- Click **Insert New Line**. Select event type by opening the field's pick list and select event type **XC03**.
- Open the pick list for **Accounting Template** and select the appropriate template.
- Enter the transfer in amount as a **negative** in the Line Amount field.
- Open **Fund Accounting** enter **N113** in the **Revenue** field.

See the Appendix for an explanation of how to use the transfer revenue source codes .



Located in the Accounting grid are two lines that represent the on budget transfer.

13. Click **Validate** and correct any errors present.

	Accounting Line	Line Amount	Line Closed Amount	Event Type	Ref Doc Dept Code
  	1	\$2,000.00	\$0.00	XC01	
 	2	(\$2,000.00)	\$0.00	XC03	

Insert New Line Insert Copied Line First Prev Go To Next Last

14. After Validating with no errors click **Submit**.

To review the posting lines for Accounting line 1, with Accounting Line 1 displayed click **Posting** in the Secondary Navigation panel.

The Posting page opens to show the detail posting for the Accounting Line.

JV2T - 758- 0600000006- 1- New- Final

Action Menu

Line	Function	Debit Posting Credit Posting	Debit Posting Name Credit Posting Name	Debit Amount	Credit Amount
✓ 1	Non-Standard	A017	Oper Transf Out	\$2,000.00	
		A001	Cash		\$2,000.00

First Prev Go To Next Last

Accounting 1: >

▼General Information

Run Time/Date : 03/27/2006

Budget FY : 2006

Record Date : 03/27/2006

Fiscal Year : 2006

Journal Posting : Posted

Period : 9

Budget Posting : Posted

Post Pair ID : A

Bank Account : G1

Line Amount : \$2,000.00

BSA Type Indicator :

Posting Amount : \$2,000.00

OBSA Type Indicator : Asset

Closed Amount : \$0.00

To review the posting lines for Accounting Line 2, click the **Accounting 1** link under the grid. Select Accounting Line 2 from the displayed grid.

Accounting Line 2 posting displayed.

JV2T - 758- 0600000006- 1- New- Final

Action Menu

Line	Function	Debit Posting Credit Posting	Debit Posting Name Credit Posting Name	Debit Amount	Credit Amount
✓ 1	Non-Standard	A001	Cash	\$2,000.00	
		A018	Oper Transf In		\$2,000.00

First Prev Go To Next Last

Accounting 2: >

Exercise 6 — Off Budget Transfer

Scenario

Fees or taxes have been collected by your Department and need to be distributed to other departments according to State Statute. You will transfer the cash using off-budget transfer codes allowing your Department to track the original receipt codes in their collecting Department structure and the target Department will receipt the cash using a transfer revenue source code.

Task Overview

Complete a JV2T to transfer money from one fund to another with no budgetary consequences. Cash will be transferred from Fund 1302 on a T111 to fund 1100 on an N113.

Procedures

1. Click **Search** in the Secondary Navigation panel.
2. Select **Document Catalog**
3. Click **Create**.
4. Enter the following information:

Required Fields	Values
Code	JV2T
Dept	See Student Card
Unit	UNIT
Auto Numbering	Check the box

Note: Auto Numbering will not be allowed for this document in production. Please refer to the GOPM policy manual for numbering instructions.

5. Click **Create**.
6. In the **General Information** subsection enter the following information:

Required Fields	Values
Document Description	Off budget transfer for distribution of collected fees.

7. Open **Accounting** from the Secondary Navigation panel.
8. Click **Insert New Line**.
9. Open the **Event Type** Pick List and select **XC02**.
10. Enter the following information:

Required Fields	Values
Accounting Template	See Student Card
Line Description	Off budget transfer
Line Amount	100

Header

Accounting

General Information

Reference

Fund Accounting

Detail Accounting

Posting

Document Comments

Document History

Document Reference

Future Triggering

Accounting Line

Line Amount

Line Closed Amount

Event Type

Ref Doc Dept Code

✂

📄

✓

0

XC02

Insert New Line

Insert Copied Line

First

Prev

Go To

Next

Last

General Information

Event Type : XC02

Accounting Template : G75800

Line Description : Off-Budget Transfer

Line Amount : 100

Line Closed Amount :

Line Closed Date :

Fiscal Year :

Budget FY :

Period :

Charge Class :

Charge Class Rate :

Charge Units :

Bank :

11. Open **Fund Accounting**. Enter the following information:

Required Fields	Values
Fund	1302
Object	T111

Fund Accounting

Fund : 1302

Department :

OBSA :

Sub Fund :

Unit :

Sub OBSA :

Object : T111

Sub Unit :

Dept Object :

Sub Object :

Appr Unit :

Dept Revenue :

Revenue :

BSA :

Sub Revenue :

Sub BSA :

12. Click **Insert New Line** to create another accounting line.

13. Open the **Event Type** Pick List and select **XC03**.

14. Enter the following information:

Required Fields	Values
Accounting Template	See Student Card
Line Description	Transfer in
Line Amount	-100 (negative amount)

General Information

Event Type : XC03

Accounting Template : G75800

Line Description : Transfer In

Line Amount : -100

Line Closed Amount :

Line Closed Date :

Fiscal Year :

Budget FY :

Period :

Charge Class :

Charge Class Rate :

Charge Units :

Bank :

15. Open **Fund Accounting**. Enter the following information:

Required Fields	Values
Fund	1100
Revenue	N113

Fund Accounting

Fund : 1100

Sub Fund :

Object :

Sub Object :

Revenue : N113

Sub Revenue :

Department :

Unit :

Sub Unit :

Appr Unit :

BSA :

Sub BSA :

OBSA :

Sub OBSA :

Dept Object :

Dept Revenue :

16. Click **Validate**. Resolve any errors.

17. Click **Submit**.

You have successfully transferred money from one fund to another with no budgetary consequences.

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7 – Session Review

Summary Review of Topic

Budget Structures and Controls – There are separate Function Group codes that are established for each appropriation that the General Assembly appropriates. Function Type (Allotment) is a lower level breakdown of a Function Group (Appropriation). Management Budgets are a granular breakdown of an agency's operating budget providing the capabilities to record financial goals and expectations.

General Accounting Workflow – Transactions are entered into eMARS through documents created by users. Users are required to use event types on documents to input the high level accounting activities assigned to each document accounting line. The use of event types controls smaller components of accounting activity that are used to perform a specific accounting, budgeting or non-accounting activity. Once a document has been submitted it is processed according to the rules defined by the document type, event type and system requirements. Documents that require approval are routed through workflow to the appropriate users and on approval the accounting activities are carried out. When no approval is required the document's accounting activities are completed when submitted.

Internal Exchange/Reimbursement Transactions – There are two methods to complete an internal exchange/reimbursement. The Internal Exchange Transaction (**IET**) requires only one party to complete the transaction information for both parties. This method is restricted to billing agencies and will attempt to process with no approval intervention. Transactions that won't post due to errors will be corrected by the buyer Department and resubmitted by the seller. The Internal Transaction Initiator (**ITI**) and Internal Transaction Agreement (**ITA**) require both parties fill out their portion of the transaction. The **ITI** is created by the seller and drives the event type. The **ITA** will be completed by the buyer after notification from the seller. Upon completion of both the **ITI** and **ITA** the accounting activities are carried out and the process is finished.

Expense and Revenue Correction – The expense (**JV2E**) and revenue (**JV2R**) correction documents allow users to correct expenditure and revenues posted incorrectly. These documents are restricted to single event type and approved within the agency.

On/Off Budget Transfers – An on/off budget transfer (**JV2T**) is used to move cash between funds. On budget transfers will move cash from one fund to another, decrementing the budget losing the cash. The off budget transfer will move cash between funds with no budgetary impact. The documents are approved by the Office of State Budget Director (**OSBD**) or Statewide Accounting Services (**SAS**) and can be used by all agencies.

Review Questions

Question #1: What is the JV2R document used for?	
A	On budget transfers
B	Correction to revenue
C	Correction to expenditure
D	Recording purchase of goods
Question #2: What document(s) are used for internal purchases?	
A	ITI
B	ITA
C	IET
D	All of the above
Question #3: What document is used to do an On Budget Transfer?	
A	JV2R
B	JV2T
C	JSV
D	OBT
Question #4: What party(s) must complete the ITI for internal purchases?	
A	Buyer
B	Seller
C	The controllers office
D	A and B
Question #5: In eMARS workflow is used to:	
A	Route documents for approval
B	Finalize documents
C	Carry out security roles
D	All of the above
Question #6: What does an event type do?	
A	Controls smaller components of accounting activities.
B	Selects a vendor for the accounting document.
C	Determines the approval level of the document.
D	Infers the Funding Details
Question #7: Approval levels can be defined at the:	
A	Agency level
B	Budget level

C	Central level
D	A and C
Question #8: What are the two types of Internal Exchange Transactions (IET)?	
A	Post and Pre
B	Batch and Post
C	Batch and Online
D	Online and Pre
Question #9: A correction document has a:	
A	Negative balance
B	Positive balance
C	Zero sum
D	None of the above
Question #10: Where are On/Off Budget transfers approved?	
A	Individual Agencies
B	Centrally

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Appendix A – Transfer Codes

[Object Codes](#)

Fiscal Year	Object	Name	Short Name
2007	T101	Op Tr To General Fund	Op Tr Gen Fd
2007	T103	Op Tr To Debt Service Fund	Op Tr Dbt Sv
2007	T10C	Op Tr To Capital Projects Fund	Op Tr Cap Pr
2007	T111	Op Tr To Transportation Fund	Op Tr Trn Fd
2007	T112	Op Tr To Federal Fund	Op Tr Fed Fd
2007	T113	Op Tr To Agency Revenue Fund	Op Tr Ag Rev
2007	T114	Op Tr To Oth Special Rev Fund	Op Tr Sp Rev
2007	T121	Op Tr To State Parks Fund	Op Tr St Prk
2007	T122	Op Tr To Fair Board Fund	Ot Fair Bord
2007	T124	Op Tr To Insurance Adm Fund	Ot Ins Adm
2007	T128	Op Tr To Agr Finance Corp Fund	Ot Ag Fin Co
2007	T129	Op Tr To Horse Park Fund	Ot Horse Prk
2007	T131	Op Tr To Fleet Mgmt Fund	Ot Fleet Mgt
2007	T132	Op Tr To Computer Serv Fund	Ot Comp Serv
2007	T135	Op Tr To Prison Industry Fund	Ot Pris Ind
2007	T136	Op Tr To Central Printing Fund	Ot Cent Prnt
2007	T137	Op Tr To Property Mgmt Fund	Ot Prop Mgmt
2007	T138	Op Tr To Risk Management Fund	Ot Risk Mgmt
2007	T150	Op Tr To KERS Clearing Fund	Op Tr Krs Cl
2007	T151	Op Tr To Ky Emp Retirement Fund	Op Tr Kers
2007	T152	Op Tr To State Police Ret Fund	Op Tr Sp Ret
2007	T153	Op Tr To Teachers Ret Fund	Ot Teach Ret
2007	T154	Op Tr To Judicial Retire Fund	Ot Jud Ret
2007	T155	Op Tr To Legislators Ret Fund	Ot Leg Ret
2007	T156	Op Tr To Co Emp Retire Fund	Ot Cers
2007	T157	Op Tr To Ky Retire Insurance Fd	Ot Kers Ins
2007	T158	Op Tr To Ky Emp Hazardous Fd	Ot Emp Haz
2007	T159	Op Tr To County Hazardous Fd	Ot Cnty Haz
2007	T162	Op Tr To Unemployment Comp Fnd	Ot U I Comp

Fiscal Year	Object	Name	Short Name
2007	T163	Op Tr To Expendable Trust Fd	Ot Exp Trust
2007	T165	Op Tr To Tobacco Fund	Ot Tobacco
2007	T172	Op Tr To Spec Deposit Trust Fd	Ot Spec Dep
2007	T301	Op Tr To General Fund	Op Tr Gen Fd
2007	T303	Op Tr To Debt Service Fund	Op Tr Dbt Sv
2007	T30C	Op Tr To Capital Projects Fund	Op Tr Cap Pr
2007	T311	Op Tr To Transportation Fund	Op Tr Trn Fd
2007	T312	Op Tr To Federal Fund	Op Tr Fed Fd
2007	T313	Op Tr To Agency Revenue Fund	Op Tr Ag Rev
2007	T314	Op Tr To Oth Special Rev Fund	Op Tr Sp Rev
2007	T321	Op Tr To State Parks Fund	Op Tr St Prk
2007	T322	Op Tr To Fair Board Fund	Ot Fair Bord
2007	T324	Op Tr To Insurance Adm Fund	Ot Ins Adm
2007	T328	Op Tr To Agr Finance Corp Fund	Ot Ag Fin Co
2007	T329	Op Tr To Horse Park Fund	Ot Horse Prk
2007	T331	Op Tr To Fleet Mgmt Fund	Ot Fleet Mgt
2007	T332	Op Tr To Computer Serv Fund	Ot Comp Serv
2007	T335	Op Tr To Prison Industry Fund	Ot Pris Ind
2007	T336	Op Tr To Central Printing Fund	Ot Cent Prnt
2007	T337	Op Tr To Property Mgmt Fund	Ot Prop Mgmt
2007	T338	Op Tr To Risk Management Fund	Ot Risk Mgmt
2007	T350	Op Tr To KERS Clearing Fund	Op Tr Krs Cl
2007	T351	Op Tr To Ky Emp Retirement Fund	Op Tr Kers
2007	T352	Op Tr To State Police Ret Fund	Op Tr Sp Ret
2007	T353	Op Tr To Teachers Ret Fund	Ot Teach Ret
2007	T354	Op Tr To Judicial Retire Fund	Ot Jud Ret
2007	T355	Op Tr To Legislators Ret Fund	Ot Leg Ret
2007	T356	Op Tr To Co Emp Retire Fund	Ot Cers
2007	T357	Op Tr To Ky Retire Insurance Fd	Ot Kers Ins
2007	T358	Op Tr To Ky Emp Hazardous Fd	Ot Emp Haz
2007	T359	Op Tr To County Hazardous Fd	Ot Cnty Haz
2007	T362	Op Tr To Unemployment Comp Fnd	Ot U I Comp
2007	T363	Op Tr To Expendable Trust Fd	Ot Exp Trust
2007	T365	Op Tr To Tobacco Fund	Ot Tobacco
2007	T372	Op Tr To Spec Deposit Trust Fd	Ot Spec Dep
2007	T401	Op Tr To General Fund	Op Tr Gen Fd

Fiscal Year	Object	Name	Short Name
2007	T403	Op Tr To Debt Service Fund	Op Tr Dbt Sv
2007	T40C	Op Tr To Capital Projects Fund	Op Tr Cap Pr
2007	T411	Op Tr To Transportation Fund	Op Tr Trn Fd
2007	T412	Op Tr To Federal Fund	Op Tr Fed Fd
2007	T413	Op Tr To Agency Revenue Fund	Op Tr Ag Rev
2007	T414	Op Tr To Oth Special Rev Fund	Op Tr Sp Rev
2007	T421	Op Tr To State Parks Fund	Op Tr St Prk
2007	T422	Op Tr To Fair Board Fund	Ot Fair Bord
2007	T424	Op Tr To Insurance Adm Fund	Ot Ins Adm
2007	T428	Op Tr To Agr Finance Corp Fund	Ot Ag Fin Co
2007	T429	Op Tr To Horse Park Fund	Ot Horse Prk
2007	T431	Op Tr To Fleet Mgmt Fund	Ot Fleet Mgt
2007	T432	Op Tr To Computer Serv Fund	Ot Comp Serv
2007	T435	Op Tr To Prison Industry Fund	Ot Pris Ind
2007	T436	Op Tr To Central Printing Fund	Ot Cent Prnt
2007	T437	Op Tr To Property Mgmt Fund	Ot Prop Mgmt
2007	T438	Op Tr To Risk Management Fund	Ot Risk Mgmt
2007	T450	Op Tr To KERS Clearing Fund	Op Tr Krs Cl
2007	T451	Op Tr To Ky Emp Retiremnt Fund	Op Tr Kers
2007	T452	Op Tr To State Police Ret Fund	Op Tr Sp Ret
2007	T453	Op Tr To Teachers Ret Fund	Ot Teach Ret
2007	T454	Op Tr To Judicial Retire Fund	Ot Jud Ret
2007	T455	Op Tr To Legislators Ret Fund	Ot Leg Ret
2007	T456	Op Tr To Co Emp Retire Fund	Ot Cers
2007	T457	Op Tr To Ky Retire Insuranc Fd	Ot Kers Ins
2007	T458	Op Tr To Ky Emp Hazardous Fd	Ot Emp Haz
2007	T459	Op Tr To County Hazardous Fd	Ot Cnty Haz
2007	T462	Op Tr To Unemployment Comp Fnd	Ot U I Comp
2007	T463	Op Tr To Expendable Trust Fd	Ot Exp Trust
2007	T465	Op Tr To Tobacco Fund	Ot Tobacco
2007	T472	Op Tr To Spec Deposit Trust Fd	Ot Spec Dep
2007	T501	Op Tr To General Fund	Op Tr Gen Fd
2007	T503	Op Tr To Debt Service Fund	Op Tr Dbt Sv
2007	T50C	Op Tr To Capital Projects Fund	Op Tr Cap Pr
2007	T511	Op Tr To Transportation Fund	Op Tr Trn Fd
2007	T512	Op Tr To Federal Fund	Op Tr Fed Fd

Fiscal Year	Object	Name	Short Name
2007	T513	Op Tr To Agency Revenue Fund	Op Tr Ag Rev
2007	T514	Op Tr To Oth Special Rev Fund	Op Tr Sp Rev
2007	T521	Op Tr To State Parks Fund	Op Tr St Prk
2007	T522	Op Tr To Fair Board Fund	Ot Fair Bord
2007	T524	Op Tr To Insurance Adm Fund	Ot Ins Adm
2007	T528	Op Tr To Agr Finance Corp Fund	Ot Ag Fin Co
2007	T529	Op Tr To Horse Park Fund	Ot Horse Prk
2007	T531	Op Tr To Fleet Mgmt Fund	Ot Fleet Mgt
2007	T532	Op Tr To Computer Serv Fund	Ot Comp Serv
2007	T535	Op Tr To Prison Industry Fund	Ot Pris Ind
2007	T536	Op Tr To Central Printing Fund	Ot Cent Prnt
2007	T537	Op Tr To Property Mgmt Fund	Ot Prop Mgmt
2007	T538	Op Tr To Risk Management Fund	Ot Risk Mgmt
2007	T550	Op Tr To KERS Clearing Fund	Op Tr Krs Cl
2007	T551	Op Tr To Ky Emp Retiremnt Fund	Op Tr Kers
2007	T552	Op Tr To State Police Ret Fund	Op Tr Sp Ret
2007	T553	Op Tr To Teachers Ret Fund	Ot Teach Ret
2007	T554	Op Tr To Judicial Retire Fund	Ot Jud Ret
2007	T555	Op Tr To Legislators Ret Fund	Ot Leg Ret
2007	T556	Op Tr To Co Emp Retire Fund	Ot Cers
2007	T557	Op Tr To Ky Retire Insuranc Fd	Ot Kers Ins
2007	T558	Op Tr To Ky Emp Hazardous Fd	Ot Emp Haz
2007	T559	Op Tr To County Hazardous Fd	Ot Cnty Haz
2007	T562	Op Tr To Unemployment Comp Fnd	Ot U I Comp
2007	T563	Op Tr To Expendable Trust Fd	Ot Exp Trust
2007	T565	Op Tr To Tobacco Fund	Ot Tobacco
2007	T572	Op Tr To Spec Deposit Trust Fd	Ot Spec Dep
2007	T601	Op Tr To General Fund	Op Tr Gen Fd
2007	T603	Op Tr To Debt Service Fund	Op Tr Dbt Sv
2007	T60C	Op Tr To Capital Projects Fund	Op Tr Cap Pr
2007	T611	Op Tr To Transportation Fund	Op Tr Trn Fd
2007	T612	Op Tr To Federal Fund	Op Tr Fed Fd
2007	T613	Op Tr To Agency Revenue Fund	Op Tr Ag Rev
2007	T614	Op Tr To Oth Special Rev Fund	Op Tr Sp Rev
2007	T621	Op Tr To State Parks Fund	Op Tr St Prk
2007	T622	Op Tr To Fair Board Fund	Ot Fair Bord
2007	T624	Op Tr To Insurance Adm Fund	Ot Ins Adm

Fiscal Year	Object	Name	Short Name
2007	T628	Op Tr To Agr Finance Corp Fund	Ot Ag Fin Co
2007	T629	Op Tr To Horse Park Fund	Ot Horse Prk
2007	T631	Op Tr To Fleet Mgmt Fund	Ot Fleet Mgt
2007	T632	Op Tr To Computer Serv Fund	Ot Comp Serv
2007	T635	Op Tr To Prison Industry Fund	Ot Pris Ind
2007	T636	Op Tr To Central Printing Fund	Ot Cent Prnt
2007	T637	Op Tr To Property Mgmt Fund	Ot Prop Mgmt
2007	T638	Op Tr To Risk Management Fund	Ot Risk Mgmt
2007	T650	Op Tr To KERS Clearing Fund	Op Tr Krs Cl
2007	T651	Op Tr To Ky Emp Retirement Fund	Op Tr Kers
2007	T652	Op Tr To State Police Ret Fund	Op Tr Sp Ret
2007	T653	Op Tr To Teachers Ret Fund	Ot Teach Ret
2007	T654	Op Tr To Judicial Retire Fund	Ot Jud Ret
2007	T655	Op Tr To Legislators Ret Fund	Ot Leg Ret
2007	T656	Op Tr To Co Emp Retire Fund	Ot Cers
2007	T657	Op Tr To Ky Retire Insuranc Fd	Ot Kers Ins
2007	T658	Op Tr To Ky Emp Hazardous Fd	Ot Emp Haz
2007	T659	Op Tr To County Hazardous Fd	Ot Cnty Haz
2007	T662	Op Tr To Unemployment Comp Fnd	Ot U I Comp
2007	T663	Op Tr To Expendable Trust Fd	Ot Exp Trust
2007	T665	Op Tr To Tobacco Fund	Ot Tobacco
2007	T672	Op Tr To Spec Deposit Trust Fd	Ot Spec Dep
2007	T733	Interfund Trans Fm Capital Prj	Tr F/Cap Prj
2007	T873	Intra-Fd Tr Gen Fund Resources	Int Fd Gn Fd
2007	T874	Intra-Fd Tr Fed Fund Resources	Int Fd Fedrl
2007	T875	Intra-Fd Tr Bond Proceeds	Int Fd Bond
2007	T876	Intra-Fd Tr CC Emerg Rm&R Fnds	Int Fd Rm&R
2007	T877	Intra-Fd Tr CC Eq Pur Cnt Fnds	Int Fd Eq Pr
2007	T878	Intra-Fd Tr Agency Fd Resrces	Int Fd Agncy
2007	T879	Intra-Fd Tr Investment Income	Int Fd Iv In
2007	T880	Intra-Fd Tr Other Fnds Resrces	Int Fd Oth
2007	T881	Intra-Fd Tr Transp Fnd Resrces	Int Fd Trnsp
2007	T882	Intra-Fd Tr CC Surplus	Int Fd Srpls
2007	T883	Intra-Fd Tr Surplus Bond Procd	Int Fd Bd Pr
2007	T884	Heritage Land Conservation Fd	Her Land Con

Revenue Source Codes

Fiscal Year	Revenue Source	Name	Short Name
2007	N101	Op Tr From General Fund	Op Tr Fr G F
2007	N103	Op Tr From Debt Serv Fund	O T F D S F
2007	N10C	Op Tr From Capital Project Fd	Op T F C P F
2007	N111	Op Tr From Transportation Fd	O T F Tra Fd
2007	N112	Op Tr From Federal Fund	O T Fr Fd Fd
2007	N113	Op Tr From Agency Rev Fund	O T F A R Fd
2007	N114	Op Tr From Ot Spec Rev Fund	O T F O S R
2007	N121	Op Tr From State Parks Fund	Tr F St P F
2007	N122	Op Tr From St Fair Brds Fund	Tr F S F B F
2007	N124	Op Tr From Ins Admin Fund	Tr F I A Fu
2007	N128	Op Tr From Agr Fin Corp Fund	Tr F Ag Fin
2007	N129	Op Tr From Horse Park Fund	Tr F Hor P F
2007	N131	Op Tr From Fleet Mgmt Fd	Tr F F M F
2007	N132	Op Tr From Computer Serv Fund	Tr F C S F
2007	N135	Op Tr From Prison Ind Fd	Tr Fr P I F
2007	N136	Op Tr From Central Print Fd	Tr Fr C P F
2007	N137	Op Tr From Property Mgmt Fd	Tr Fr P Mg F
2007	N138	Op Tr From Risk Management Fd	Tr Fr R Ma F
2007	N150	Op Tr From KERS Clearing Fd	Tr F Krs Cl
2007	N151	Op Tr From Ky Employees Ret Fd	Tr F K E R F
2007	N152	Op Tr From State Police Ret Fd	Tr F S P R F
2007	N153	Op Tr From Teachers' Ret Fd	Tr F T R Fd
2007	N154	Op Tr From Judicial Retirmt Fd	Tr Fjud Re F
2007	N155	Op Tr From Legislators' Ret Fd	Tr F Le Re F
2007	N156	Op Tr From Cnty Retirement Fd	Tr F C Ret F
2007	N157	Op Tr From Ky Retire Ins Fund	Tr F K R I F
2007	N158	Op Tr From Ky Emp Haz Fund	Tr F K R E H
2007	N159	Op Tr From County Haz Fund	Tr F K R C H
2007	N162	Op Tr From Unemploy Comp Fund	Tr F Un C F
2007	N163	Op Tr From Other Exp Trust Fd	Tr F O E T F
2007	N165	Op Tr From Tobacco Fund	Tr F Tob F
2007	N172	Op Tr From Special Dep Trst Fd	Tr F S D T F
2007	N873	Intra-Fd Tr Gen Fund Resources	I-F T G Fd R

Fiscal Year	Revenue Source	Name	Short Name
2007	N874	Intra-Fd Tr Fed Fund Resources	I-F T Fd F R
2007	N875	Intra-Fd Tr Bond Proceeds	I-Fd T B Pr
2007	N876	Intra-Fd Tr CC Emerg Rm&R Fnds	I-F T C E R&
2007	N877	Intra-Fd Tr CC Eq Pur Cnt Fnds	I-F T C E P
2007	N878	Intra-Fd Tr Agency Fd Resrces	I-F T A F R
2007	N879	Intra-Fd Tr Investment Income	I-F T Inv In
2007	N880	Intra-Fd Tr Other Fnds Resrces	I-F T Ot F R
2007	N881	Intra-Fd Tr Transp Fnd Resrces	I-F T T Fd R
2007	N882	Intra-Fd Tr CC Surplus	I-F T C Surp
2007	N883	Intra-Fd Tr Surplus Bond Procd	I-F T S B Pr
2007	N884	Tran Of Statwde Def Maint Pool	T Of S D M P
2007	N951	Misc Other Financing Sources	M Ot Fin So
2007	N952	OFS-State Overmatch-KERS	OFS-St Ov-Ke
2007	N954	Receipts From Trustees	Rece Fr Trus
2007	N983	Proc Frm Sale Of Bonds-Ref Iss	P F S Of B-R
2007	N991	Proc Frm Sale Of Bonds-New Iss	P F S Of B-N
2007	N994	Inventory Increase (CAFR)	In I-Py 13 O
2007	N995	Current Year Lease Purch (CAFR)	C Y L P Py13
2007	N997	Procds Frm Issue Of Notes	P F I O N-Py